



2021-2022
FIRST INTERIM REPORT

December 13, 2021

NORWALK - LA MIRADA UNIFIED SCHOOL DISTRICT
Every Student. Future Ready. Our Promise!

NORWALK – LA MIRADA UNIFIED SCHOOL DISTRICT



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To: John Lopez, Superintendent
From: Estuardo Santillan, Assistant Superintendent, Business Services
 Sandra Bermúdez, Senior Budget Advisor/Analyst
Date: December 13, 2021
Re: 2021-2022 Budget Revisions and First Interim Financial Report

The First Interim Report for fiscal year 2021-2022 is recommended for consideration and approval by the Board of Education at its December 13th meeting. The unrestricted and restricted General Fund is presented along with the other District funds as well as the required supplemental forms from the California Department of Education's (CDE) Standardized Account Code Software (SACS). The following summary reflects the major changes to the District's General Fund and any revisions to 2021-2022 revenues and expenditures are discussed in this report.

	Jun. 28, 2021 Adopted Budget	Dec. 13, 2021 First Interim	Differences
Beginning Fund Balance	\$44,231,235	\$57,376,987	\$13,145,752
Revenues	255,681,033	270,969,498	15,288,465
Expenditures & Other Uses	247,825,049	269,589,309	21,764,260
Net Changes (Revenue vs. Expenditure)	7,855,984	1,380,189	(6,475,795)
Ending Fund Balance	52,087,219	58,757,176	6,669,957
Minimum Reserve Level 3%	7,434,751	8,087,679	652,928
Unassigned/Unappropriated	\$41,864,244	\$49,561,671	\$7,697,427

In compliance with AB 1200 and other related legislation, the Governing Board of each school district must certify, at least twice each fiscal year, that the District can meet its financial obligations for the remainder of the current year and two subsequent fiscal years. The certification for the First Interim report will be Positive, and based on current projections, the District will meet its financial obligations for the current and subsequent two fiscal years.

General Fund Revenues

- Local Control Funding Formula (8000-8099) = \$190,025,656
- The LCFF funding formula uses the following COLA assumptions: FY 21-22 = 5.07%, FY 22-23 = 2.48% and FY 23-24 = 3.11%. The following LCFF factors are also used:

LCFF GRADE SPAN FACTORS FOR 2021-22				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2020-21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA t 5.07%	\$391	\$397	\$408	\$473
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$842	-	-	\$255
2021-22 Adjusted Base Grants	\$8,935	\$8,215	\$8,458	\$10,057

*Average daily attendance (ADA)

- Proposition 30-Education Protection Account = \$46,463,302
- Declining enrollment and Average Daily Attendance (ADA)
 - In the current year, the LCFF includes a hold-harmless provision that provides protection in 2021-22 and is based on the 2019-20 P-2 ADA of 16,310.

- Starting in FY 22-23, the additional loss of income reflects the end of the ADA Hold-Harmless provision and it also includes projected declining enrollment. The table below details the cumulative ADA decline since 2002-2003, and shows ADA claimed for regular and special education programs but excludes students in non-public schools or agencies and/or county community schools.

Actual and Projected ADA			
Fiscal Year	Generated P2 ADA	Increase /(Decline)	Accumulated Decline
2002-03	22,849	242	
2003-04	22,797	(52)	(52)
2004-05	22,347	(450)	(502)
2005-06	21,779	(568)	(1,070)
2006-07	21,227	(552)	(1,622)
2007-08	20,799	(428)	(2,050)
2008-09	20,348	(451)	(2,501)
2009-10	19,971	(377)	(2,878)
2010-11	19,541	(430)	(3,308)
2011-12	19,175	(366)	(3,674)
2012-13	18,851	(324)	(3,998)
2013-14	18,531	(320)	(4,318)
2014-15	18,181	(350)	(4,668)
2015-16	17,807	(374)	(5,042)
2016-17	17,572	(235)	(5,277)
2017-18	17,133	(439)	(5,716)
2018-19	16,697	(436)	(6,152)
2019-20	16,310	(387)	(6,539)
2020-21	15,595	(715)	(7,254)
2021-22 Est.	14,268	(1,327)	(8,581)
2022-23 Est.	13,868	(400)	(8,981)
2023-24 Est.	13,468	(400)	(9,381)

- Federal Revenues (8100-8299) = \$32,082,411**
 - Income has been revised from \$10.38 million to \$32.08 million, a net increase of \$21.71 million from the Adopted Budget.

	Program Change	Carryover	Total Amount
NCLB: Title I, Part A		\$1,388,609	\$1,388,609
Comprehensive Support & Improvement (CSI)	7,264	\$112,391	119,655
Elementary & Secondary Emergency Relief Funds (ESSER)		\$230,208	230,208
Elementary & Secondary Emergency Relief Funds II (ESSER II)		12,458,466	12,458,466
Governor's Emerg. Ed Relief Fund: Learning Loss Mitigation (GEER)		1,969	1,969
Expanded Learning Opport (ELO) ESSER II State Reserve	2,469,423		2,469,423
Expanded Learning Opport (ELO) GEER II	566,755		566,755
Expanded Learning Opport (ELO) ESSER III State Reserve Emerg. Needs	1,120,724		1,120,724
Expanded Learning Opport (ELO) ESSER III State Reserve	2,774,978		2,774,978
Federal Mental Health		18,095	18,095
Title II Part A, Teacher Quality	4,917	19,704	24,621
Title IV, Part A	(12,311)	32,679	20,368
NCLB: Title III – LEP	2,449	163,284	165,733
McKinney-Vento Homeless Education Grant	28,500	5,929	34,429
American Rescue Plan (ARP) Homeless Program grant	252,107		252,107
Medi-Cal Billing Option	60,389		60,389
Total Change in Restricted Income:	\$7,275,195	\$14,431,334	\$21,706,529

Please refer to page 6 for expenditure summary of all federal programs.

▪ **State Revenues (8300-8599) = \$42,612,350**

- State revenues are budgeted at \$42.61 million, a decrease of \$11.17 from the Adopted Budget.

	Program Changes	Carryover	Total Amount
After School Ed & Safety (ASES)		\$961,268	\$961,268
CA Partnership Academy-VAPA		127,854	127,854
Career Technical Ed Incentive Grant		463,549	463,549
K-12 Strong Workforce Program		303,319	303,319
Special Ed AB602 Income	1,143,622		1,143,622
Infant Discretionary Funds		1,323	1,323
Dispute Prevention and Resolution	279,595		279,595
Learning Recovery Support	1,258,180		1,258,180
Health Disparities Grant	6,349		6,349
California Partnership Academies	28,103	323,827	351,930
In-Person Instruction (IPI) grant	(84,837)		(84,837)
Expanded Learning Opportunities (ELO) grant	(15,984,325)		(15,984,325)
Expanded Learning Opportunities (ELO) grant: Paraprofessional Staff	85		85
Totals:	(\$13,353,228)	\$2,181,140	(\$11,172,088)

Please refer to page 6 for expenditure summary of all state programs.

▪ **Local Revenues (8600-8799) = \$2,878,522**

- Local income increased by \$0.52 million over the last reporting period.

	Program Changes	Carryover	Total Amount
Site Donations		\$157,664	\$157,664
Greater LA Covid grant	592	3,143	3,735
LACOE - Promising Learners Grant		62,000	62,000
Cotsen Foundation	17,728	23,886	41,614
Foundation for Korean Language & Culture	15,000	3,789	18,789
LAUP Preschool grant	35,000	179,006	214,006
Arts Ed Collective grant	23,200		23,200
Totals:	\$91,520	\$429,488	\$521,008

Please refer to page 6 for expenditure summary of all local programs.

▪ **Other Financing Sources (8900-8979) = \$1,018,093**

- Other financing sources include transfers between unrestricted and restricted programs among the various funds of the school District (post-employment benefits and SACC Program) as authorized by the Board of Education. Budgeted income in this category remained unchanged from the Adopted Budget.

▪ **Contributions (8980-8999) = \$26,146,258 (Restricted programs)**

- Contributions within the General Fund from the unrestricted General Fund to restricted programs are currently budgeted at \$26.15 million, which is a decrease of \$1.16 million from the Adopted Budget.

Program	Adopted Budgeted Contributions (from unrestricted sources)	First Interim Budgeted Contributions (from unrestricted sources)	Difference
Medi-Cal Billing Option	\$508,582	\$448,193	(\$60,389)
Special Education	19,689,809	18,592,474	(\$1,097,335)
Restricted Routine Maint. Account (RRMA)	7,128,065	7,128,065	\$0
Medi-Cal Admin Activities	(22,474)	(22,474)	\$0
Totals:	\$27,303,982	\$26,146,258	(\$1,157,724)

General Fund Expenditures

▪ **Certificated and Classified Salaries (1000-2999) = \$148,491,556**

- **Certificated** Salaries have a net decrease of \$1.97 due to vacancy savings, retirements, new hire recalculations and funding shifts.
- **Classified** Salaries have a net increase of \$1.55 million due to new positions added (*11 custodians, 2 Elementary Support Specialists, 2 Bilingual Translators, 4 paraeducators reinstated from layoff, and various part-time Spec Ed paraeducators*).
- **Negotiations**
 - Negotiations with both bargaining units remain unsettled for 2021-2022. Any negotiated changes will be entered in the budget once an agreement is reached.
- **Cost-of-living adjustments (COLA)**
 - Salary COLA has not been budgeted for 2021-2022. For informational purposes only, the calculated cost of a 1% salary improvement for all employees is \$1.80 million.
- **Step, Scale and Longevity**
 - It is projected at \$1.0 million for all programs (exclusive of attrition).

▪ **Employee Benefits (3000-3999) = \$68,731,270**

- Certificated and Classified benefits has a net decrease of \$1.73 million that is commensurate with the salary adjustments previously mentioned as well as revised statutory rates.
- Statutory benefits for this reporting period were calculated using the following rates:
 - STRS, 16.92%
 - PERS, 22.91%
 - Alternative Retirement Program (ARP), 5.0 %
 - Social Security, 6.20%
 - Medicare, 1.45%
 - State Unemployment Insurance, 0.05%
 - Workers' Compensation, 1.827%
 - OPEB, 0.06168%
- **STRS & PERS**
 - As noted in the Adopted Budget report, beginning with 2014-2015, the Governor proposed a plan to eliminate the estimated STRS and PERS outstanding liabilities by requiring increased contributions, primarily coming from employers, phased in over seven years (see proposed rates on the table below).

Employer Contribution	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
STRS	17.100%	16.150%	16.920%	19.100%	19.100%
PERS	19.721%	20.700%	22.910%	26.100%	27.100%

- These increased employer contributions for STRS and PERS are estimated to impact the District's multi-year projections by over \$3.49 million through 2023-2024.
- Additionally, the budget includes \$8.83 million for the recognition of the State's TRS on-behalf contributions required under GASB Statements No. 67 and 68. The proportional share of the net pension liability estimate equally increases budgeted revenues and expenditures, but will also affect the District financial statements, potential credit ratings and ability to issue debt.
- **Health and Welfare Benefits**
 - In 200-2001, the District reached an agreement with both associations to establish a Special Reserve-Health and Welfare Benefits (Fund 67.1) to contribute a negotiated level per benefited employee, currently at \$10,350.
 - In 3025, the District negotiated an annual ongoing contribution which is currently \$1.0 million for 2021. Contributions into this fund cover medical, dental, vision, life insurance and any other miscellaneous Health and Welfare Fund related costs. The \$1.0 million contribution will cover the first \$1.0 million of any increases in total premium costs each plan year and, any increases in premium over this amount, will be borne by all eligible active employees, based on a sliding scale tied to the health benefit plan option selected by the benefitted employee.
 - These additional ongoing contributions increased the contribution per active employee from \$10,350 to \$14,910 for 2021-2022.

- **Retirement Packages**
 - By contract, the District pays for qualified retirees' health insurance for a period of five years or to age sixty-five, whichever comes first. With the beginning of fiscal year 2006-2007, early retirees contribute the same amount to health insurance premiums as do active employees. For Plan Year 2021, the budget includes coverage for approximately eighty-two (82) retirees at a projected pay-as-you-go cost for all funds of \$0.92 million, which remains unchanged from the previous reporting period.
- **Materials and Supplies (4000-4999) = \$21,033,541**
 - Materials and Supplies have a net increase of \$12.44 million due to prior year carryovers added as well as ESSER/ELO new funding.
- **Services and Other Operating Expenditures (5000-5999) = \$20,943,202**
 - Services and other operating expenditures have a net increase of \$2.75 million due \$0.64 million in LCAP contracted services as well as ESSER/ELO new added funding.
- **Capital Outlay (6000-7999) = \$6,158,136**
 - Capital Outlay has an increase of \$6.14 million for planned capital improvements using federal funding.
- **Other Outgo – Transfers of Indirect Costs (7300-7399) = \$1,879,138**
 - Indirect costs transfers from other funds have a net decrease of \$0.24 million due to updated expenditure projections in Child Development and Cafeteria Funds.

CATEGORICAL PROGRAMS SUMMARY - FEDERAL, STATE AND LOCAL PROGRAMS

	Program	REVENUES			EXPENDITURES			Funds Expiration Date
		Adopted Budget	First Interim	Variance	Adopted Budget	First Interim	Variance	
3010	NCLB: Title I, Part A	\$4,097,551	\$5,486,160	\$1,388,609	\$4,097,551	\$5,486,160	\$1,388,609	9/30/2022
306X & 3110	Migrant Ed	422,650	422,650	0	422,650	422,650	0	6/30/2022
3182	Comp.School Improvement (CSI) Funding	170,283	289,938	119,655	170,283	289,938	119,655	6/30/2022
3210	Elem. & Second. School Emergency Relief (ESSER)	0	230,208	230,208	0	230,208	230,208	9/30/2022
3212	Elementary & Secondary Emergency Relief Funds II (ESSER II)	0	12,458,466	12,458,466	0	12,458,466	12,458,466	9/30/2023
3215	Governor's Emergency Education Relief (GEER)	0	1,969	1,969	0	1,969	1,969	9/30/2022
3216	Expanded Learning Opport. (ELO) ESSER II State Reserve	0	2,469,423	2,469,423	0	2,469,423	2,469,423	9/30/2023
3217	Expanded Learning Opport (ELO) GEER II	0	566,755	566,755	0	566,755	566,755	9/30/2023
3218	Expanded Learning Opport (ELO) ESSER III State Res. Emrg.	0	1,120,724	1,120,724	0	1,120,724	1,120,724	9/30/2024
3219	Expanded Learning Opport. (ELO) ESSER III State Reserve	0	2,774,978	2,774,978	0	2,774,978	2,774,978	9/30/2024
33XX & 3410	Special Education Federal Programs	4,091,157	4,109,252	18,095	4,091,157	4,109,252	18,095	6/30/2022
3550 & 3555	Carl Perkins	193,140	193,140	0	193,140	193,140	0	6/30/2022
4035	NCLB: Title II, Part A-Teacher Quality	559,161	583,782	24,621	559,161	583,782	24,621	9/30/2022
4127	Title IV, Part A	318,403	338,771	20,368	318,403	338,771	20,368	9/30/2022
4203	NCLB: Title III-LEP	308,537	474,270	165,733	308,537	474,270	165,733	9/30/2022
5630	Mc Kinney Vento	215,000	249,429	34,429	215,000	249,429	34,429	6/30/2022
5632	American Rescue Plan (ARP) Homeless Program grant	0	252,107	252,107	0	252,107	252,107	9/30/2024
5640	Medi-Cal *	508,582	508,582	0	508,582	508,582	0	6/30/2022
6010	After School Ed & Safety Program (ASES)	1,996,779	2,958,047	961,268	1,996,779	2,958,047	961,268	6/30/2022
6300	Lottery: Instructional materials	775,817	775,817	0	775,817	1,231,823	456,006	6/30/2022
6385	Visual and Performing Arts (VAPA) Academy	81,000	208,854	127,854	81,000	208,854	127,854	6/30/2023
6387	Career Tech Ed Incentive grant	533,994	997,543	463,549	533,994	997,543	463,549	12/31/2022
6388	K12 Strong Workforce Program	700,000	1,003,319	303,319	700,000	1,003,319	303,319	12/31/2022
6500	Special Education-AB602 *	30,981,913	31,028,200	46,287	30,981,913	31,428,011	446,098	6/30/2022
6515 & 6520	Special Ed Discretionary Funds & Workability	180,075	181,398	1,323	180,075	181,398	1,323	6/30/2022
6536	Dispute Prevention and Resolution	0	279,595	279,595	0	279,595	279,595	6/30/2023
6537	Learning Recovery Support	0	1,258,180	1,258,180	0	1,258,180	1,258,180	6/30/2023
6546	State Mental Health	1,035,569	1,035,569	0	1,035,569	1,035,569	0	6/30/2022
6690 & 6695	TUPE & Health Disparities Grant (TUPE-Props 99 & 56)	391,796	398,145	6,349	391,796	398,145	6,349	6/30/2022
7220-7223	CA Partnership Academies	361,597	713,527	351,930	361,597	713,527	351,930	6/30/2023
7311	Class Emp Prof Dev Block Grant	0	0	0	0	112,473	112,473	ongoing
7422	In-Person Instruction (IPI) grant	5,916,761	5,831,924	(84,837)	5,916,761	5,831,924	(84,837)	9/30/2024
7425 & 7426	Expanded Learning Opportunities (ELO) grant	17,230,583	1,246,343	(15,984,240)	17,230,583	8,894,122	(8,336,461)	9/30/2024
7690	STRS - Pension Contribution	10,222,887	10,222,887	0	10,222,887	10,222,887	0	6/30/2022
8150	Routine Restricted Maintenance *	7,128,065	7,128,065	0	6,809,885	6,809,885	0	6/30/2022
8210	Student Activity Funds	1,395,200	1,395,200	0	1,309,048	1,309,048	0	ongoing
9015	Greater LA Covid grant	0	3,735	3,735	0	3,735	3,735	6/30/2022
9020	LACOE - Promising Learners	62,000	124,000	62,000	62,000	124,000	62,000	6/30/2022
9025	Cotsen Foundation	262,314	303,928	41,614	262,314	303,928	41,614	6/30/2022
9030	Foundation for Korean Language & Culture	0	18,789	18,789	0	18,789	18,789	6/30/2022
9050	Medi-Cal Admin Activities (MAA) *	177,526	177,526	0	177,526	177,526	0	6/30/2022
9781	Los Angeles Universal Preschool	0	214,006	214,006	0	214,006	214,006	6/30/2022
9782	Arts for All	0	23,200	23,200	0	23,200	23,200	6/30/2022
Totals:		\$90,318,340	\$100,058,401	\$9,740,061	\$89,914,008	\$108,270,138	\$18,356,130	

*Program totals include a contribution from the unrestricted General Fund

OTHER FUNDS

In addition to the General Fund, which is used to operate core services, the District, by law, also operates and maintains other special purpose funds. A detailed analysis of all other funds is provided with the State Forms beginning on Page 37 of this report. Total estimated expenditures for all other funds are \$114.8 million, or 29.87% of total operating activity. At this time, the following funds are being utilized and a summary of budgeted revenues and expenditures is provided in the table below.

Fund		REVENUES			EXPENDITURES		
		Adopted Budget	First Interim	Variance	Adopted Budget	First Interim	Variance
11.0	Adult Education	\$5,153,415	\$5,164,231	\$10,816	\$5,153,415	\$5,164,231	\$10,816
12.0	Child Development	14,043,435	14,728,057	684,622	14,043,435	14,863,665	820,230
13.0	Cafeteria	10,957,000	11,526,047	569,047	11,628,013	11,368,955	(259,058)
14.0	Deferred Maintenance	599,043	599,043	0	599,043	599,043	0
15.0	Pupil Transp. Equip. Fund	0	0	0	0	0	0
20.0	Sp Res.- OPEB	695,526	695,526	0	1,018,093	1,018,093	0
21.0	Build.- Measures S & G	1,000,000	1,000,000	0	22,450,705	22,450,705	0
25.0	Capital Facilities	154,000	154,000	0	180,000	180,000	0
40.1	Sp. Reserve - Facilities	721,299	721,299	0	721,299	721,299	0
40.2	Sp. Reserve-Hoxie	473,178	473,178	0	0	0	0
40.4	Sp. Res-Cap. Equip	0	0	0	50,000	50,000	0
51.0	Bond Interest/Red.	17,704,255	17,704,255	0	21,966,044	21,966,044	0
63.0	Child Enterprise	224,396	336,185	111,789	224,396	331,836	107,440
67.1	Self-Ins-H & W	30,548,229	30,548,229	0	30,668,105	30,668,105	0
67.2	Self-Ins-Liab/Prop	1,871,000	1,871,000	0	1,879,256	1,879,256	0
67.3	Self-Ins-Work Comp.	3,125,000	3,125,000	0	3,571,417	3,571,417	0
73.0	Foundation Trust	0	0	0	0	0	0
Totals:		\$87,269,776	\$88,646,050	\$1,376,274	\$114,153,221	\$114,832,649	\$679,428

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund	G	G	G	G
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	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	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	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
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				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
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

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2021

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 X POSITIVE CERTIFICATION

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

 QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Sandra Bermúdez

Telephone: 562-210-2031

Title: Senior Budget Advisor/Analyst

E-mail: sbermudez@nlmusd.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	188,145,106.00	188,145,106.00	43,040,170.63	190,025,656.00	1,880,550.00	1.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,065,476.00	3,065,476.00	0.00	3,065,476.00	0.00	0.0%
4) Other Local Revenue		8600-8799	438,000.00	438,000.00	229,633.37	595,664.00	157,664.00	36.0%
5) TOTAL, REVENUES			191,648,582.00	191,648,582.00	43,269,804.00	193,686,796.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	75,648,928.00	75,648,928.00	20,444,591.24	75,423,742.00	225,186.00	0.3%
2) Classified Salaries		2000-2999	27,047,671.00	27,047,671.00	7,720,069.72	27,160,070.00	(112,399.00)	-0.4%
3) Employee Benefits		3000-3999	41,875,701.00	41,875,701.00	10,482,964.34	41,691,477.00	184,224.00	0.4%
4) Books and Supplies		4000-4999	3,093,308.00	3,093,308.00	837,663.65	5,035,515.00	(1,942,207.00)	-62.8%
5) Services and Other Operating Expenditures		5000-5999	11,160,243.00	11,160,243.00	3,685,759.84	11,727,057.00	(566,814.00)	-5.1%
6) Capital Outlay		6000-6999	0.00	0.00	13,607.19	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	260,000.00	260,000.00	80,816.00	260,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,939,379.00)	(1,939,379.00)	(763,123.81)	(3,095,725.00)	1,156,346.00	-59.6%
9) TOTAL, EXPENDITURES			157,146,472.00	157,146,472.00	42,502,348.17	158,202,136.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,502,110.00	34,502,110.00	767,455.83	35,484,660.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,018,093.00	1,018,093.00	0.00	1,018,093.00	0.00	0.0%
b) Transfers Out		7600-7629	764,569.00	764,569.00	0.00	764,569.00	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	(27,303,982.00)	(27,303,982.00)	0.00	(26,146,258.00)	1,157,724.00	-4.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,050,458.00)	(27,050,458.00)	0.00	(25,892,734.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,451,652.00	7,451,652.00	767,455.83	9,591,926.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,840,121.05	46,840,121.05		46,840,121.05	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)			46,840,121.05	46,840,121.05		46,840,121.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,840,121.05	46,840,121.05		46,840,121.05		
2) Ending Balance, June 30 (E + F1e)			54,291,773.05	54,291,773.05		56,432,047.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	75,000.00	196,196.62		196,196.62		
Prepaid Items		9713	50,000.00	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	857,825.87	1,048,025.22		889,371.22		
LCAP Minimum Proportionality	0000	9780	338,864.00					
Lottery Allocation Reserve	1100	9780	518,961.87					
Lottery Allocation Reserve	1100	9780		1,048,025.22				
Lottery Allocation Reserve	1100	9780				889,371.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,434,751.00	7,434,751.00		8,017,105.00		
Unassigned/Unappropriated Amount		9790	45,749,196.18	45,487,800.21		47,204,374.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	117,674,664.00	117,674,664.00	32,130,544.00	103,478,780.00	(14,195,884.00)	-12.1%
Education Protection Account State Aid - Current Year		8012	32,619,518.00	32,619,518.00	10,095,596.00	46,463,302.00	13,843,784.00	42.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	95,543.00	95,543.00	0.00	95,543.00	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	2,564.00	2,564.00	0.00	2,564.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,873,339.00	19,873,339.00	0.00	20,021,774.00	148,435.00	0.7%
Unsecured Roll Taxes		8042	177,926.00	177,926.00	114,571.98	177,926.00	0.00	0.0%
Prior Years' Taxes		8043	652,361.00	652,361.00	491,761.52	660,162.00	7,801.00	1.2%
Supplemental Taxes		8044	732,586.00	732,586.00	115,921.57	998,425.00	265,839.00	36.3%
Education Revenue Augmentation Fund (ERAF)		8045	12,697,340.00	12,697,340.00	95,101.99	13,821,916.00	1,124,576.00	8.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,619,265.00	3,619,265.00	0.00	4,305,264.00	685,999.00	19.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(3,326.43)	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			188,145,106.00	188,145,106.00	43,040,170.63	190,025,656.00	1,880,550.00	1.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			188,145,106.00	188,145,106.00	43,040,170.63	190,025,656.00	1,880,550.00	1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	665,526.00	665,526.00	0.00	665,526.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,374,950.00	2,374,950.00	0.00	2,374,950.00	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,065,476.00	3,065,476.00	0.00	3,065,476.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	15,000.00	15,000.00	24,783.20	15,000.00	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	72,000.00	72,000.00	18,377.15	72,000.00	0.00	0.0%
Interest		8660	225,000.00	225,000.00	(23,461.26)	225,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	614.48	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	126,000.00	126,000.00	209,319.80	283,664.00	157,664.00	125.1%
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%
TOTAL, OTHER LOCAL REVENUE			438,000.00	438,000.00	229,633.37	595,664.00	157,664.00	36.0%
TOTAL, REVENUES			191,648,582.00	191,648,582.00	43,269,804.00	193,686,796.00	2,038,214.00	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)
Certificated Teachers' Salaries		1100	61,386,545.00	61,386,545.00	16,240,213.31	61,342,318.00	44,227.00	0.1%
Certificated Pupil Support Salaries		1200	3,751,256.00	3,751,256.00	1,031,286.17	3,849,744.00	(98,488.00)	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	8,520,063.00	8,520,063.00	2,717,476.14	8,336,672.00	183,391.00	2.2%
Other Certificated Salaries		1900	1,991,064.00	1,991,064.00	455,615.62	1,895,008.00	96,056.00	4.8%
TOTAL, CERTIFICATED SALARIES			75,648,928.00	75,648,928.00	20,444,591.24	75,423,742.00	225,186.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,887,306.00	1,887,306.00	399,904.56	1,704,831.00	182,475.00	9.7%
Classified Support Salaries		2200	11,791,117.00	11,791,117.00	3,495,892.87	12,193,935.00	(402,818.00)	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	2,933,408.00	2,933,408.00	1,027,640.60	2,926,719.00	6,689.00	0.2%
Clerical, Technical and Office Salaries		2400	9,021,495.00	9,021,495.00	2,516,423.33	8,911,909.00	109,586.00	1.2%
Other Classified Salaries		2900	1,414,345.00	1,414,345.00	280,208.36	1,422,676.00	(8,331.00)	-0.6%
TOTAL, CLASSIFIED SALARIES			27,047,671.00	27,047,671.00	7,720,069.72	27,160,070.00	(112,399.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,667,816.00	12,667,816.00	3,400,076.99	12,624,706.00	43,110.00	0.3%
PERS		3201-3202	5,489,926.00	5,489,926.00	1,630,007.55	5,518,654.00	(28,728.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	3,137,020.00	3,137,020.00	859,998.67	3,139,062.00	(2,042.00)	-0.1%
Health and Welfare Benefits		3401-3402	16,310,653.00	16,310,653.00	3,757,219.36	16,297,806.00	12,847.00	0.1%
Unemployment Insurance		3501-3502	1,280,857.00	1,280,857.00	141,015.25	1,167,569.00	113,288.00	8.8%
Workers' Compensation		3601-3602	2,137,238.00	2,137,238.00	515,635.52	2,104,851.00	32,387.00	1.5%
OPEB, Allocated		3701-3702	850,726.00	850,726.00	179,011.00	837,829.00	12,897.00	1.5%
OPEB, Active Employees		3751-3752	465.00	465.00	0.00	0.00	465.00	100.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,875,701.00	41,875,701.00	10,482,964.34	41,691,477.00	184,224.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	(55.99)	0.00	0.00	0.0%
Materials and Supplies		4300	2,814,158.00	2,814,158.00	732,224.03	4,697,114.00	(1,882,956.00)	-66.9%
Noncapitalized Equipment		4400	274,150.00	274,150.00	105,495.61	333,401.00	(59,251.00)	-21.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,093,308.00	3,093,308.00	837,663.65	5,035,515.00	(1,942,207.00)	-62.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	476,510.00	476,510.00	65,575.86	370,806.00	105,704.00	22.2%
Dues and Memberships		5300	118,162.00	118,162.00	52,909.60	119,312.00	(1,150.00)	-1.0%
Insurance		5400-5450	1,870,000.00	1,870,000.00	0.00	1,870,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,975,196.00	3,975,196.00	1,503,286.88	3,975,196.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	864,402.00	864,402.00	63,843.66	866,501.00	(2,099.00)	-0.2%
Transfers of Direct Costs		5710	(57,146.00)	(57,146.00)	(8,995.50)	(68,461.00)	11,315.00	-19.8%
Transfers of Direct Costs - Interfund		5750	(670,221.00)	(670,221.00)	(155,022.20)	(670,221.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,182,370.00	4,182,370.00	2,083,252.43	4,862,954.00	(680,584.00)	-16.3%
Communications		5900	400,970.00	400,970.00	80,909.11	400,970.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,160,243.00	11,160,243.00	3,685,759.84	11,727,057.00	(566,814.00)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	13,607.19	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	13,607.19	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	260,000.00	260,000.00	80,816.00	260,000.00	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)			260,000.00	260,000.00	80,816.00	260,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,197,308.00)	(1,197,308.00)	(652,544.13)	(2,590,294.00)	1,392,986.00	-116.3%
Transfers of Indirect Costs - Interfund		7350	(742,071.00)	(742,071.00)	(110,579.68)	(505,431.00)	(236,640.00)	31.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,939,379.00)	(1,939,379.00)	(763,123.81)	(3,095,725.00)	1,156,346.00	-59.6%
TOTAL, EXPENDITURES			157,146,472.00	157,146,472.00	42,502,348.17	158,202,136.00	(1,055,664.00)	-0.7%

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)
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	1,018,093.00	1,018,093.00	0.00	1,018,093.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,018,093.00	1,018,093.00	0.00	1,018,093.00	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	764,569.00	764,569.00	0.00	764,569.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			764,569.00	764,569.00	0.00	764,569.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
Proceeds		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets								
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs								
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(27,303,982.00)	(27,303,982.00)	0.00	(26,146,258.00)	1,157,724.00	-4.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,303,982.00)	(27,303,982.00)	0.00	(26,146,258.00)	1,157,724.00	-4.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(27,050,458.00)	(27,050,458.00)	0.00	(25,892,734.00)	1,157,724.00	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,375,882.00	10,375,882.00	5,168,836.04	32,082,411.00	21,706,529.00	209.2%
3) Other State Revenue		8300-8599	50,718,962.00	50,718,962.00	10,881,896.48	39,546,874.00	(11,172,088.00)	-22.0%
4) Other Local Revenue		8600-8799	1,919,514.00	1,919,514.00	866,895.52	2,282,858.00	363,344.00	18.9%
5) TOTAL, REVENUES			63,014,358.00	63,014,358.00	16,917,628.04	73,912,143.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,149,938.00	32,149,938.00	9,877,686.05	30,403,101.00	1,746,837.00	5.4%
2) Classified Salaries		2000-2999	14,063,607.00	14,063,607.00	4,603,515.84	15,504,643.00	(1,441,036.00)	-10.2%
3) Employee Benefits		3000-3999	28,589,747.00	28,589,747.00	4,534,817.67	27,039,793.00	1,549,954.00	5.4%
4) Books and Supplies		4000-4999	5,501,007.00	5,501,007.00	2,021,391.61	15,998,026.00	(10,497,019.00)	-190.8%
5) Services and Other Operating Expenditures		5000-5999	7,031,601.00	7,031,601.00	2,061,498.63	9,216,145.00	(2,184,544.00)	-31.1%
6) Capital Outlay		6000-6999	20,800.00	20,800.00	22,317.45	6,158,136.00	(6,137,336.00)	-29506.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	860,000.00	860,000.00	48,004.65	860,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,197,308.00	1,197,308.00	652,544.13	2,590,294.00	(1,392,986.00)	-116.3%
9) TOTAL, EXPENDITURES			89,414,008.00	89,414,008.00	23,821,776.03	107,770,138.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,399,650.00)	(26,399,650.00)	(6,904,147.99)	(33,857,995.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	500,000.00	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	27,303,982.00	27,303,982.00	0.00	26,146,258.00	(1,157,724.00)	-4.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,803,982.00	26,803,982.00	0.00	25,646,258.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			404,332.00	404,332.00	(6,904,147.99)	(8,211,737.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,536,866.42	10,536,866.42		10,536,866.42	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)			10,536,866.42	10,536,866.42		10,536,866.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,536,866.42	10,536,866.42		10,536,866.42		
2) Ending Balance, June 30 (E + F1e)			10,941,198.42	10,941,198.42		2,325,129.42		
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	10,941,198.42	10,941,198.42		2,325,129.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,573,119.00	3,573,119.00	0.00	3,573,119.00	0.00	0.0%
Special Education Discretionary Grants		8182	414,088.00	414,088.00	0.00	432,183.00	18,095.00	4.4%
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	422,650.00	422,650.00	0.00	422,650.00	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	4,097,551.00	4,097,551.00	1,091,394.83	5,486,160.00	1,388,609.00	33.9%
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	559,161.00	559,161.00	160,724.34	583,782.00	24,621.00	4.4%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	308,537.00	308,537.00	151,051.92	474,270.00	165,733.00	53.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	703,686.00	703,686.00	144,802.90	878,138.00	174,452.00	24.8%
Other NCLB / Every Student Succeeds Act		8290	703,686.00	703,686.00	144,802.90	878,138.00	174,452.00	24.8%
Career and Technical Education	3500-3599	8290	193,140.00	193,140.00	0.00	193,140.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	103,950.00	103,950.00	3,620,862.05	20,038,969.00	19,935,019.00	19177.5%
TOTAL, FEDERAL REVENUE			10,375,882.00	10,375,882.00	5,168,836.04	32,082,411.00	21,706,529.00	209.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	11,292,104.00	11,292,104.00	3,428,395.56	12,435,726.00	1,143,622.00	10.1%
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	775,817.00	775,817.00	0.00	775,817.00	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	1,996,779.00	1,996,779.00	748,272.70	2,958,047.00	961,268.00	48.1%
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	533,994.00	533,994.00	890,695.87	997,543.00	463,549.00	86.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	391,796.00	391,796.00	0.00	398,145.00	6,349.00	1.6%
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	35,728,472.00	35,728,472.00	5,814,532.35	21,981,596.00	(13,746,876.00)	-38.5%
TOTAL, OTHER STATE REVENUE			50,718,962.00	50,718,962.00	10,881,896.48	39,546,874.00	(11,172,088.00)	-22.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	2,202.00	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	(2.95)	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	1,919,514.00	1,919,514.00	864,696.47	2,282,858.00	363,344.00	18.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,919,514.00	1,919,514.00	866,895.52	2,282,858.00	363,344.00	18.9%
TOTAL, REVENUES			63,014,358.00	63,014,358.00	16,917,628.04	73,912,143.00	10,897,785.00	17.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	26,809,452.00	26,809,452.00	7,722,354.72	24,209,261.00	2,600,191.00	9.7%
Certificated Pupil Support Salaries		1200	2,781,141.00	2,781,141.00	861,531.97	3,071,357.00	(290,216.00)	-10.4%
Certificated Supervisors' and Administrators' Salaries		1300	832,751.00	832,751.00	552,706.74	1,128,702.00	(295,951.00)	-35.5%
Other Certificated Salaries		1900	1,726,594.00	1,726,594.00	741,092.62	1,993,781.00	(267,187.00)	-15.5%
TOTAL, CERTIFICATED SALARIES			32,149,938.00	32,149,938.00	9,877,686.05	30,403,101.00	1,746,837.00	5.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,859,683.00	6,859,683.00	1,706,281.30	7,204,048.00	(344,365.00)	-5.0%
Classified Support Salaries		2200	3,671,477.00	3,671,477.00	1,038,307.05	3,647,775.00	23,702.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	1,436,284.00	1,436,284.00	407,971.30	1,452,142.00	(15,858.00)	-1.1%
Clerical, Technical and Office Salaries		2400	1,160,195.00	1,160,195.00	659,185.67	1,504,530.00	(344,335.00)	-29.7%
Other Classified Salaries		2900	935,968.00	935,968.00	791,770.52	1,696,148.00	(760,180.00)	-81.2%
TOTAL, CLASSIFIED SALARIES			14,063,607.00	14,063,607.00	4,603,515.84	15,504,643.00	(1,441,036.00)	-10.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,519,363.00	15,519,363.00	1,576,769.95	15,222,965.00	296,398.00	1.9%
PERS		3201-3202	2,788,017.00	2,788,017.00	690,397.73	2,672,510.00	115,507.00	4.1%
OASDI/Medicare/Alternative		3301-3302	1,530,970.00	1,530,970.00	490,060.15	1,617,979.00	(87,009.00)	-5.7%
Health and Welfare Benefits		3401-3402	6,854,832.00	6,854,832.00	1,348,597.14	6,120,310.00	734,522.00	10.7%
Unemployment Insurance		3501-3502	561,811.00	561,811.00	72,634.72	238,425.00	323,386.00	57.6%
Workers' Compensation		3601-3602	959,508.00	959,508.00	264,894.45	841,205.00	118,303.00	12.3%
OPEB, Allocated		3701-3702	375,246.00	375,246.00	91,463.53	326,399.00	48,847.00	13.0%
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			28,589,747.00	28,589,747.00	4,534,817.67	27,039,793.00	1,549,954.00	5.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	723,317.00	723,317.00	199,463.59	393,729.00	329,588.00	45.6%
Books and Other Reference Materials		4200	25,374.00	25,374.00	6,569.36	24,503.00	871.00	3.4%
Materials and Supplies		4300	4,299,390.00	4,299,390.00	1,173,820.06	10,376,947.00	(6,077,557.00)	-141.4%
Noncapitalized Equipment		4400	452,926.00	452,926.00	641,538.60	5,202,847.00	(4,749,921.00)	-1048.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,501,007.00	5,501,007.00	2,021,391.61	15,998,026.00	(10,497,019.00)	-190.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,653,850.00	1,653,850.00	274,639.06	1,653,850.00	0.00	0.0%
Travel and Conferences		5200	185,402.00	185,402.00	28,914.71	227,575.00	(42,173.00)	-22.7%
Dues and Memberships		5300	3,000.00	3,000.00	2,800.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,000.00	60,000.00	685.83	60,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	173,775.00	173,775.00	81,336.64	499,574.00	(325,799.00)	-187.5%
Transfers of Direct Costs		5710	57,146.00	57,146.00	8,995.50	68,461.00	(11,315.00)	-19.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,895,518.00	4,895,518.00	1,568,897.31	6,191,089.00	(1,295,571.00)	-26.5%
Communications		5900	2,910.00	2,910.00	95,229.58	512,596.00	(509,686.00)	-17515.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,031,601.00	7,031,601.00	2,061,498.63	9,216,145.00	(2,184,544.00)	-31.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	6,000,000.00	(6,000,000.00)	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	20,800.00	20,800.00	1,650.00	133,255.00	(112,455.00)	-540.6%
Equipment Replacement		6500	0.00	0.00	20,667.45	24,881.00	(24,881.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,800.00	20,800.00	22,317.45	6,158,136.00	(6,137,336.00)	-29506.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	860,000.00	860,000.00	48,004.65	860,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			860,000.00	860,000.00	48,004.65	860,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,197,308.00	1,197,308.00	652,544.13	2,590,294.00	(1,392,986.00)	-116.3%
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			1,197,308.00	1,197,308.00	652,544.13	2,590,294.00	(1,392,986.00)	-116.3%
TOTAL, EXPENDITURES			89,414,008.00	89,414,008.00	23,821,776.03	107,770,138.00	(18,356,130.00)	-20.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	27,303,982.00	27,303,982.00	0.00	26,146,258.00	(1,157,724.00)	-4.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			27,303,982.00	27,303,982.00	0.00	26,146,258.00	(1,157,724.00)	-4.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			26,803,982.00	26,803,982.00	0.00	25,646,258.00	1,157,724.00	-4.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	188,145,106.00	188,145,106.00	43,040,170.63	190,025,656.00	1,880,550.00	1.0%
2) Federal Revenue		8100-8299	10,375,882.00	10,375,882.00	5,168,836.04	32,082,411.00	21,706,529.00	209.2%
3) Other State Revenue		8300-8599	53,784,438.00	53,784,438.00	10,881,896.48	42,612,350.00	(11,172,088.00)	-20.8%
4) Other Local Revenue		8600-8799	2,357,514.00	2,357,514.00	1,096,528.89	2,878,522.00	521,008.00	22.1%
5) TOTAL, REVENUES			254,662,940.00	254,662,940.00	60,187,432.04	267,598,939.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	107,798,866.00	107,798,866.00	30,322,277.29	105,826,843.00	1,972,023.00	1.8%
2) Classified Salaries		2000-2999	41,111,278.00	41,111,278.00	12,323,585.56	42,664,713.00	(1,553,435.00)	-3.8%
3) Employee Benefits		3000-3999	70,465,448.00	70,465,448.00	15,017,782.01	68,731,270.00	1,734,178.00	2.5%
4) Books and Supplies		4000-4999	8,594,315.00	8,594,315.00	2,859,055.26	21,033,541.00	(12,439,226.00)	-144.7%
5) Services and Other Operating Expenditures		5000-5999	18,191,844.00	18,191,844.00	5,747,258.47	20,943,202.00	(2,751,358.00)	-15.1%
6) Capital Outlay		6000-6999	20,800.00	20,800.00	35,924.64	6,158,136.00	(6,137,336.00)	-29506.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,120,000.00	1,120,000.00	128,820.65	1,120,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(742,071.00)	(742,071.00)	(110,579.68)	(505,431.00)	(236,640.00)	31.9%
9) TOTAL, EXPENDITURES			246,560,480.00	246,560,480.00	66,324,124.20	265,972,274.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,102,460.00	8,102,460.00	(6,136,692.16)	1,626,665.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,018,093.00	1,018,093.00	0.00	1,018,093.00	0.00	0.0%
b) Transfers Out		7600-7629	1,264,569.00	1,264,569.00	0.00	1,264,569.00	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			(246,476.00)	(246,476.00)	0.00	(246,476.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,855,984.00	7,855,984.00	(6,136,692.16)	1,380,189.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,376,987.47	57,376,987.47		57,376,987.47	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)			57,376,987.47	57,376,987.47		57,376,987.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,376,987.47	57,376,987.47		57,376,987.47		
2) Ending Balance, June 30 (E + F1e)			65,232,971.47	65,232,971.47		58,757,176.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	125,000.00	125,000.00		125,000.00		
Stores		9712	75,000.00	196,196.62		196,196.62		
Prepaid Items		9713	50,000.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,941,198.42	10,941,198.42		2,325,129.42		
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	857,825.87	1,048,025.22		889,371.22		
LCAP Minimum Proportionality	0000	9780	338,864.00					
Lottery Allocation Reserve	1100	9780	518,961.87					
Lottery Allocation Reserve	1100	9780		1,048,025.22				
Lottery Allocation Reserve	1100	9780				889,371.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,434,751.00	7,434,751.00		8,017,105.00		
Unassigned/Unappropriated Amount		9790	45,749,196.18	45,487,800.21		47,204,374.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	117,674,664.00	117,674,664.00	32,130,544.00	103,478,780.00	(14,195,884.00)	-12.1%
Education Protection Account State Aid - Current Year		8012	32,619,518.00	32,619,518.00	10,095,596.00	46,463,302.00	13,843,784.00	42.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	95,543.00	95,543.00	0.00	95,543.00	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	2,564.00	2,564.00	0.00	2,564.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,873,339.00	19,873,339.00	0.00	20,021,774.00	148,435.00	0.7%
Unsecured Roll Taxes		8042	177,926.00	177,926.00	114,571.98	177,926.00	0.00	0.0%
Prior Years' Taxes		8043	652,361.00	652,361.00	491,761.52	660,162.00	7,801.00	1.2%
Supplemental Taxes		8044	732,586.00	732,586.00	115,921.57	998,425.00	265,839.00	36.3%
Education Revenue Augmentation Fund (ERAF)		8045	12,697,340.00	12,697,340.00	95,101.99	13,821,916.00	1,124,576.00	8.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,619,265.00	3,619,265.00	0.00	4,305,264.00	685,999.00	19.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(3,326.43)	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			188,145,106.00	188,145,106.00	43,040,170.63	190,025,656.00	1,880,550.00	1.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			188,145,106.00	188,145,106.00	43,040,170.63	190,025,656.00	1,880,550.00	1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,573,119.00	3,573,119.00	0.00	3,573,119.00	0.00	0.0%
Special Education Discretionary Grants		8182	414,088.00	414,088.00	0.00	432,183.00	18,095.00	4.4%
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	422,650.00	422,650.00	0.00	422,650.00	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	4,097,551.00	4,097,551.00	1,091,394.83	5,486,160.00	1,388,609.00	33.9%
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	559,161.00	559,161.00	160,724.34	583,782.00	24,621.00	4.4%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	308,537.00	308,537.00	151,051.92	474,270.00	165,733.00	53.7%
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	703,686.00	703,686.00	144,802.90	878,138.00	174,452.00	24.8%
Career and Technical Education	3500-3599	8290	193,140.00	193,140.00	0.00	193,140.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	103,950.00	103,950.00	3,620,862.05	20,038,969.00	19,935,019.00	19177.5%
TOTAL, FEDERAL REVENUE			10,375,882.00	10,375,882.00	5,168,836.04	32,082,411.00	21,706,529.00	209.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	11,292,104.00	11,292,104.00	3,428,395.56	12,435,726.00	1,143,622.00	10.1%
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	665,526.00	665,526.00	0.00	665,526.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,150,767.00	3,150,767.00	0.00	3,150,767.00	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	1,996,779.00	1,996,779.00	748,272.70	2,958,047.00	961,268.00	48.1%
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	533,994.00	533,994.00	890,695.87	997,543.00	463,549.00	86.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	391,796.00	391,796.00	0.00	398,145.00	6,349.00	1.6%
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	35,753,472.00	35,753,472.00	5,814,532.35	22,006,596.00	(13,746,876.00)	-38.4%
TOTAL, OTHER STATE REVENUE			53,784,438.00	53,784,438.00	10,881,896.48	42,612,350.00	(11,172,088.00)	-20.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	15,000.00	15,000.00	24,783.20	15,000.00	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	2,202.00	0.00	0.00	0.0%
Leases and Rentals		8650	72,000.00	72,000.00	18,377.15	72,000.00	0.00	0.0%
Interest		8660	225,000.00	225,000.00	(23,464.21)	225,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	614.48	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	2,045,514.00	2,045,514.00	1,074,016.27	2,566,522.00	521,008.00	25.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,357,514.00	2,357,514.00	1,096,528.89	2,878,522.00	521,008.00	22.1%
TOTAL, REVENUES			254,662,940.00	254,662,940.00	60,187,432.04	267,598,939.00	12,935,999.00	5.1%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	88,195,997.00	88,195,997.00	23,962,568.03	85,551,579.00	2,644,418.00	3.0%
Certificated Pupil Support Salaries		1200	6,532,397.00	6,532,397.00	1,892,818.14	6,921,101.00	(388,704.00)	-6.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,352,814.00	9,352,814.00	3,270,182.88	9,465,374.00	(112,560.00)	-1.2%
Other Certificated Salaries		1900	3,717,658.00	3,717,658.00	1,196,708.24	3,888,789.00	(171,131.00)	-4.6%
TOTAL, CERTIFICATED SALARIES			107,798,866.00	107,798,866.00	30,322,277.29	105,826,843.00	1,972,023.00	1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,746,989.00	8,746,989.00	2,106,185.86	8,908,879.00	(161,890.00)	-1.9%
Classified Support Salaries		2200	15,462,594.00	15,462,594.00	4,534,199.92	15,841,710.00	(379,116.00)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	4,369,692.00	4,369,692.00	1,435,611.90	4,378,861.00	(9,169.00)	-0.2%
Clerical, Technical and Office Salaries		2400	10,181,690.00	10,181,690.00	3,175,609.00	10,416,439.00	(234,749.00)	-2.3%
Other Classified Salaries		2900	2,350,313.00	2,350,313.00	1,071,978.88	3,118,824.00	(768,511.00)	-32.7%
TOTAL, CLASSIFIED SALARIES			41,111,278.00	41,111,278.00	12,323,585.56	42,664,713.00	(1,553,435.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	28,187,179.00	28,187,179.00	4,976,846.94	27,847,671.00	339,508.00	1.2%
PERS		3201-3202	8,277,943.00	8,277,943.00	2,320,405.28	8,191,164.00	86,779.00	1.0%
OASDI/Medicare/Alternative		3301-3302	4,667,990.00	4,667,990.00	1,350,058.82	4,757,041.00	(89,051.00)	-1.9%
Health and Welfare Benefits		3401-3402	23,165,485.00	23,165,485.00	5,105,816.50	22,418,116.00	747,369.00	3.2%
Unemployment Insurance		3501-3502	1,842,668.00	1,842,668.00	213,649.97	1,405,994.00	436,674.00	23.7%
Workers' Compensation		3601-3602	3,096,746.00	3,096,746.00	780,529.97	2,946,056.00	150,690.00	4.9%
OPEB, Allocated		3701-3702	1,225,972.00	1,225,972.00	270,474.53	1,164,228.00	61,744.00	5.0%
OPEB, Active Employees		3751-3752	465.00	465.00	0.00	0.00	465.00	100.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			70,465,448.00	70,465,448.00	15,017,782.01	68,731,270.00	1,734,178.00	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	728,317.00	728,317.00	199,463.59	398,729.00	329,588.00	45.3%
Books and Other Reference Materials		4200	25,374.00	25,374.00	6,513.37	24,503.00	871.00	3.4%
Materials and Supplies		4300	7,113,548.00	7,113,548.00	1,906,044.09	15,074,061.00	(7,960,513.00)	-111.9%
Noncapitalized Equipment		4400	727,076.00	727,076.00	747,034.21	5,536,248.00	(4,809,172.00)	-661.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,594,315.00	8,594,315.00	2,859,055.26	21,033,541.00	(12,439,226.00)	-144.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,653,850.00	1,653,850.00	274,639.06	1,653,850.00	0.00	0.0%
Travel and Conferences		5200	661,912.00	661,912.00	94,490.57	598,381.00	63,531.00	9.6%
Dues and Memberships		5300	121,162.00	121,162.00	55,709.60	122,312.00	(1,150.00)	-0.9%
Insurance		5400-5450	1,870,000.00	1,870,000.00	0.00	1,870,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,035,196.00	4,035,196.00	1,503,972.71	4,035,196.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,038,177.00	1,038,177.00	145,180.30	1,366,075.00	(327,898.00)	-31.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(670,221.00)	(670,221.00)	(155,022.20)	(670,221.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,077,888.00	9,077,888.00	3,652,149.74	11,054,043.00	(1,976,155.00)	-21.8%
Communications		5900	403,880.00	403,880.00	176,138.69	913,566.00	(509,686.00)	-126.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,191,844.00	18,191,844.00	5,747,258.47	20,943,202.00	(2,751,358.00)	-15.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	6,000,000.00	(6,000,000.00)	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	20,800.00	20,800.00	15,257.19	133,255.00	(112,455.00)	-540.6%
Equipment Replacement		6500	0.00	0.00	20,667.45	24,881.00	(24,881.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,800.00	20,800.00	35,924.64	6,158,136.00	(6,137,336.00)	-29506.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,120,000.00	1,120,000.00	128,820.65	1,120,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,120,000.00	1,120,000.00	128,820.65	1,120,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(742,071.00)	(742,071.00)	(110,579.68)	(505,431.00)	(236,640.00)	31.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(742,071.00)	(742,071.00)	(110,579.68)	(505,431.00)	(236,640.00)	31.9%
TOTAL, EXPENDITURES			246,560,480.00	246,560,480.00	66,324,124.20	265,972,274.00	(19,411,794.00)	-7.9%

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)
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	1,018,093.00	1,018,093.00	0.00	1,018,093.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,018,093.00	1,018,093.00	0.00	1,018,093.00	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	1,264,569.00	1,264,569.00	0.00	1,264,569.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,264,569.00	1,264,569.00	0.00	1,264,569.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(246,476.00)	(246,476.00)	0.00	(246,476.00)	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
6300	Lottery: Instructional Materials	0.28
6500	Special Education	0.30
7311	Classified School Employee Professional De	0.33
7425	Expanded Learning Opportunities (ELO) Gra	511,141.33
8150	Ongoing & Major Maintenance Account (RM,	573,382.41
8210	Student Activity Funds	835,438.45
9010	Other Restricted Local	405,166.32
Total, Restricted Balance		2,325,129.42

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	355,383.00	355,383.00	0.00	366,199.00	10,816.00	3.0%
3) Other State Revenue		8300-8599	4,582,682.00	4,582,682.00	1,479,159.00	4,582,682.00	0.00	0.0%
4) Other Local Revenue		8600-8799	215,350.00	215,350.00	71,081.28	215,350.00	0.00	0.0%
5) TOTAL, REVENUES			5,153,415.00	5,153,415.00	1,550,240.28	5,164,231.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,725,551.00	1,725,551.00	526,988.98	1,837,178.00	(111,627.00)	-6.5%
2) Classified Salaries		2000-2999	762,262.00	762,262.00	209,837.14	655,371.00	106,891.00	14.0%
3) Employee Benefits		3000-3999	1,123,888.00	1,123,888.00	235,919.47	1,072,168.00	51,720.00	4.6%
4) Books and Supplies		4000-4999	177,886.00	177,886.00	30,097.31	326,737.00	(148,851.00)	-83.7%
5) Services and Other Operating Expenditures		5000-5999	901,183.00	901,183.00	255,428.27	901,418.00	(235.00)	0.0%
6) Capital Outlay		6000-6999	462,645.00	462,645.00	8,364.00	371,359.00	91,286.00	19.7%
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			5,153,415.00	5,153,415.00	1,266,635.17	5,164,231.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	283,605.11	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	283,605.11	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,060,326.57	1,060,326.57		1,060,326.57	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)			1,060,326.57	1,060,326.57		1,060,326.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,060,326.57	1,060,326.57		1,060,326.57		
2) Ending Balance, June 30 (E + F1e)			1,060,326.57	1,060,326.57		1,060,326.57		
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	1,060,326.57	1,060,326.57		1,060,326.57		
Reserve for Economic Uncertainties Adult Ed	0000	9780	1,060,326.57					
Reserve for Economic Uncertainties	0000	9780		1,060,326.57				
Reserve for Economic Uncertainties	0000	9780				1,060,326.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	355,383.00	355,383.00	0.00	366,199.00	10,816.00	3.0%
TOTAL, FEDERAL REVENUE			355,383.00	355,383.00	0.00	366,199.00	10,816.00	3.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,328,743.00	4,328,743.00	1,479,159.00	4,328,743.00	0.00	0.0%
All Other State Revenue	All Other	8590	253,939.00	253,939.00	0.00	253,939.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,582,682.00	4,582,682.00	1,479,159.00	4,582,682.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	1.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	(1.54)	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	210,350.00	210,350.00	71,081.82	210,350.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			215,350.00	215,350.00	71,081.28	215,350.00	0.00	0.0%
TOTAL, REVENUES			5,153,415.00	5,153,415.00	1,550,240.28	5,164,231.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,321,629.00	1,321,629.00	367,123.35	1,304,400.00	17,229.00	1.3%
Certificated Pupil Support Salaries		1200	87,506.00	87,506.00	28,776.52	87,506.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	316,416.00	316,416.00	131,089.11	445,272.00	(128,856.00)	-40.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,725,551.00	1,725,551.00	526,988.98	1,837,178.00	(111,627.00)	-6.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	41,297.00	41,297.00	9,422.97	36,478.00	4,819.00	11.7%
Classified Support Salaries		2200	256,300.00	256,300.00	86,079.34	256,300.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	94,524.00	94,524.00	0.00	0.00	94,524.00	100.0%
Clerical, Technical and Office Salaries		2400	370,141.00	370,141.00	114,334.83	362,593.00	7,548.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			762,262.00	762,262.00	209,837.14	655,371.00	106,891.00	14.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	481,343.00	481,343.00	83,113.06	500,232.00	(18,889.00)	-3.9%
PERS		3201-3202	162,657.00	162,657.00	45,015.86	136,818.00	25,839.00	15.9%
OASDI/Medicare/Alternative		3301-3302	82,692.00	82,692.00	23,107.48	76,078.00	6,614.00	8.0%
Health and Welfare Benefits		3401-3402	294,357.00	294,357.00	62,713.30	285,662.00	8,695.00	3.0%
Unemployment Insurance		3501-3502	30,602.00	30,602.00	3,691.45	12,463.00	18,139.00	59.3%
Workers' Compensation		3601-3602	51,969.00	51,969.00	13,458.49	45,542.00	6,427.00	12.4%
OPEB, Allocated		3701-3702	20,268.00	20,268.00	4,819.83	15,373.00	4,895.00	24.2%
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			1,123,888.00	1,123,888.00	235,919.47	1,072,168.00	51,720.00	4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,000.00	7,000.00	5,105.04	7,000.00	0.00	0.0%
Materials and Supplies		4300	120,886.00	120,886.00	23,062.62	269,737.00	(148,851.00)	-123.1%
Noncapitalized Equipment		4400	50,000.00	50,000.00	1,929.65	50,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			177,886.00	177,886.00	30,097.31	326,737.00	(148,851.00)	-83.7%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	1,250.00	98.33	1,250.00	0.00	0.0%
Dues and Memberships		5300	10,165.00	10,165.00	10,505.00	10,165.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	82,036.00	82,036.00	20,145.21	82,036.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,750.00	38,750.00	2,926.03	38,750.00	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	648,602.00	648,602.00	152,671.00	648,602.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	92,580.00	92,580.00	62,057.15	92,815.00	(235.00)	-0.3%
Communications		5900	27,800.00	27,800.00	7,025.55	27,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			901,183.00	901,183.00	255,428.27	901,418.00	(235.00)	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	462,645.00	462,645.00	8,364.00	371,359.00	91,286.00	19.7%
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			462,645.00	462,645.00	8,364.00	371,359.00	91,286.00	19.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,153,415.00	5,153,415.00	1,266,635.17	5,164,231.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,693,142.00	10,693,142.00	2,814,469.00	11,147,705.00	454,563.00	4.3%
3) Other State Revenue		8300-8599	3,014,293.00	3,014,293.00	957,614.95	3,244,352.00	230,059.00	7.6%
4) Other Local Revenue		8600-8799	336,000.00	336,000.00	49,949.73	336,000.00	0.00	0.0%
5) TOTAL, REVENUES			14,043,435.00	14,043,435.00	3,822,033.68	14,728,057.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,463,683.00	4,463,683.00	1,268,215.09	4,463,912.00	(229.00)	0.0%
2) Classified Salaries		2000-2999	3,485,569.00	3,485,569.00	855,341.13	3,457,752.00	27,817.00	0.8%
3) Employee Benefits		3000-3999	4,232,606.00	4,232,606.00	935,090.69	4,126,279.00	106,327.00	2.5%
4) Books and Supplies		4000-4999	744,372.00	744,372.00	56,181.08	1,388,184.00	(643,812.00)	-86.5%
5) Services and Other Operating Expenditures		5000-5999	531,770.00	531,770.00	117,343.63	540,970.00	(9,200.00)	-1.7%
6) Capital Outlay		6000-6999	433,311.00	433,311.00	32,893.04	722,176.00	(288,865.00)	-66.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	21,000.00	21,000.00	21,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	131,124.00	131,124.00	25,712.80	143,392.00	(12,268.00)	-9.4%
9) TOTAL, EXPENDITURES			14,043,435.00	14,043,435.00	3,311,777.46	14,863,665.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	510,256.22	(135,608.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	510,256.22	(135,608.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	225,807.96	225,807.96		225,807.96	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)			225,807.96	225,807.96		225,807.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,807.96	225,807.96		225,807.96		
2) Ending Balance, June 30 (E + F1e)			225,807.96	225,807.96		90,199.96		
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	223,603.32	223,603.32		87,995.82		
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	2,204.64	2,204.64		2,204.64		
Reserve for Economic Uncertainties	0000	9780	2,204.64					
Reserve for Economic Uncertainties	0000	9780		2,204.64				
Reserve for Economic Uncertainties	0000	9780				2,204.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.50)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	10,558,086.00	10,558,086.00	2,814,469.00	11,107,805.00	549,719.00	5.2%
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	135,056.00	135,056.00	0.00	39,900.00	(95,156.00)	-70.5%
TOTAL, FEDERAL REVENUE			10,693,142.00	10,693,142.00	2,814,469.00	11,147,705.00	454,563.00	4.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,967,629.00	1,967,629.00	818,534.00	2,047,361.00	79,732.00	4.1%
All Other State Revenue	All Other	8590	1,046,664.00	1,046,664.00	139,080.95	1,196,991.00	150,327.00	14.4%
TOTAL, OTHER STATE REVENUE			3,014,293.00	3,014,293.00	957,614.95	3,244,352.00	230,059.00	7.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(678.27)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	336,000.00	336,000.00	50,628.00	336,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			336,000.00	336,000.00	49,949.73	336,000.00	0.00	0.0%
TOTAL, REVENUES			14,043,435.00	14,043,435.00	3,822,033.68	14,728,057.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,526,877.00	3,526,877.00	982,121.32	3,514,926.00	11,951.00	0.3%
Certificated Pupil Support Salaries		1200	70,688.00	70,688.00	22,174.93	70,688.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	512,972.00	512,972.00	155,447.45	525,152.00	(12,180.00)	-2.4%
Other Certificated Salaries		1900	353,146.00	353,146.00	108,471.39	353,146.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,463,683.00	4,463,683.00	1,268,215.09	4,463,912.00	(229.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,427,588.00	1,427,588.00	342,853.06	1,438,072.00	(10,484.00)	-0.7%
Classified Support Salaries		2200	541,975.00	541,975.00	156,295.82	527,016.00	14,959.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	197,745.00	197,745.00	43,821.99	173,395.00	24,350.00	12.3%
Clerical, Technical and Office Salaries		2400	504,266.00	504,266.00	112,596.03	482,829.00	21,437.00	4.3%
Other Classified Salaries		2900	813,995.00	813,995.00	199,774.23	836,440.00	(22,445.00)	-2.8%
TOTAL, CLASSIFIED SALARIES			3,485,569.00	3,485,569.00	855,341.13	3,457,752.00	27,817.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,008,173.00	1,008,173.00	176,419.29	1,004,600.00	3,573.00	0.4%
PERS		3201-3202	852,015.00	852,015.00	214,664.18	833,540.00	18,475.00	2.2%
OASDI/Medicare/Alternative		3301-3302	373,050.00	373,050.00	92,298.93	371,790.00	1,260.00	0.3%
Health and Welfare Benefits		3401-3402	1,670,406.00	1,670,406.00	388,692.40	1,683,143.00	(12,737.00)	-0.8%
Unemployment Insurance		3501-3502	97,885.00	97,885.00	10,621.99	39,611.00	58,274.00	59.5%
Workers' Compensation		3601-3602	166,241.00	166,241.00	38,827.40	144,732.00	21,509.00	12.9%
OPEB, Allocated		3701-3702	64,836.00	64,836.00	13,566.50	48,863.00	15,973.00	24.6%
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			4,232,606.00	4,232,606.00	935,090.69	4,126,279.00	106,327.00	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	622,941.00	622,941.00	55,566.86	1,266,753.00	(643,812.00)	-103.4%
Noncapitalized Equipment		4400	121,431.00	121,431.00	614.22	121,431.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			744,372.00	744,372.00	56,181.08	1,388,184.00	(643,812.00)	-86.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,788.00	34,788.00	444.93	34,788.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,131.00	2,131.00	0.00	2,131.00	0.00	0.0%
Operations and Housekeeping Services		5500	103,700.00	103,700.00	37,613.47	103,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	113,334.00	113,334.00	1,479.79	117,534.00	(4,200.00)	-3.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,619.00	18,619.00	1,479.58	18,619.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	240,638.00	240,638.00	74,234.20	245,638.00	(5,000.00)	-2.1%
Communications		5900	18,560.00	18,560.00	2,091.66	18,560.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			531,770.00	531,770.00	117,343.63	540,970.00	(9,200.00)	-1.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,980.00	8,980.00	(0.01)	252,845.00	(243,865.00)	-2715.6%
Buildings and Improvements of Buildings		6200	364,272.00	364,272.00	0.00	364,272.00	0.00	0.0%
Equipment		6400	58,895.00	58,895.00	32,893.05	103,895.00	(45,000.00)	-76.4%
Equipment Replacement		6500	1,164.00	1,164.00	0.00	1,164.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			433,311.00	433,311.00	32,893.04	722,176.00	(288,865.00)	-66.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	21,000.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,000.00	21,000.00	21,000.00	21,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	131,124.00	131,124.00	25,712.80	143,392.00	(12,268.00)	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			131,124.00	131,124.00	25,712.80	143,392.00	(12,268.00)	-9.4%
TOTAL, EXPENDITURES			14,043,435.00	14,043,435.00	3,311,777.46	14,863,665.00		

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

Resource	Description	2021/22
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	87,995.82
Total, Restricted Balance		<u>87,995.82</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,387,000.00	9,387,000.00	3,256,977.26	10,750,047.00	1,363,047.00	14.5%
3) Other State Revenue		8300-8599	625,000.00	625,000.00	211,698.16	686,000.00	61,000.00	9.8%
4) Other Local Revenue		8600-8799	945,000.00	945,000.00	16,693.79	90,000.00	(855,000.00)	-90.5%
5) TOTAL, REVENUES			10,957,000.00	10,957,000.00	3,485,369.21	11,526,047.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,895,025.00	3,895,025.00	1,076,165.68	3,915,541.00	(20,516.00)	-0.5%
3) Employee Benefits		3000-3999	2,120,441.00	2,120,441.00	531,426.13	2,093,892.00	26,549.00	1.3%
4) Books and Supplies		4000-4999	4,564,000.00	4,564,000.00	754,098.53	4,518,430.00	45,570.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	422,600.00	422,600.00	86,987.18	426,794.00	(4,194.00)	-1.0%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	10,772.20	52,259.00	(37,259.00)	-248.4%
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	610,947.00	610,947.00	84,866.88	362,039.00	248,908.00	40.7%
9) TOTAL, EXPENDITURES			11,628,013.00	11,628,013.00	2,544,316.60	11,368,955.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(671,013.00)	(671,013.00)	941,052.61	157,092.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(671,013.00)	(671,013.00)	941,052.61	157,092.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,820,821.59	3,820,821.59		3,820,821.59	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)			3,820,821.59	3,820,821.59		3,820,821.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,820,821.59	3,820,821.59		3,820,821.59		
2) Ending Balance, June 30 (E + F1e)			3,149,808.59	3,149,808.59		3,977,913.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	133,834.62	133,834.62		133,834.62		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,015,973.97	3,015,973.97		3,844,078.97		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	9,387,000.00	9,387,000.00	3,218,851.46	10,707,685.00	1,320,685.00	14.1%
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	38,125.80	42,362.00	42,362.00	New
TOTAL, FEDERAL REVENUE			9,387,000.00	9,387,000.00	3,256,977.26	10,750,047.00	1,363,047.00	14.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	625,000.00	625,000.00	211,698.16	686,000.00	61,000.00	9.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			625,000.00	625,000.00	211,698.16	686,000.00	61,000.00	9.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	900,000.00	900,000.00	14,045.06	70,000.00	(830,000.00)	-92.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.52	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%
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	35,000.00	35,000.00	2,648.21	10,000.00	(25,000.00)	-71.4%
TOTAL, OTHER LOCAL REVENUE			945,000.00	945,000.00	16,693.79	90,000.00	(855,000.00)	-90.5%
TOTAL, REVENUES			10,957,000.00	10,957,000.00	3,485,369.21	11,526,047.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,138,466.00	3,138,466.00	837,936.54	3,154,735.00	(16,269.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	457,392.00	457,392.00	153,072.00	459,216.00	(1,824.00)	-0.4%
Clerical, Technical and Office Salaries		2400	224,167.00	224,167.00	74,722.40	224,167.00	0.00	0.0%
Other Classified Salaries		2900	75,000.00	75,000.00	10,434.74	77,423.00	(2,423.00)	-3.2%
TOTAL, CLASSIFIED SALARIES			3,895,025.00	3,895,025.00	1,076,165.68	3,915,541.00	(20,516.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	717,986.00	717,986.00	204,718.55	727,776.00	(9,790.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	283,997.00	283,997.00	76,571.42	285,822.00	(1,825.00)	-0.6%
Health and Welfare Benefits		3401-3402	958,371.00	958,371.00	218,217.83	965,033.00	(6,662.00)	-0.7%
Unemployment Insurance		3501-3502	46,987.00	46,987.00	5,343.46	19,576.00	27,411.00	58.3%
Workers' Compensation		3601-3602	81,368.00	81,368.00	19,748.80	71,534.00	9,834.00	12.1%
OPEB, Allocated		3701-3702	31,732.00	31,732.00	6,826.07	24,151.00	7,581.00	23.9%
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			2,120,441.00	2,120,441.00	531,426.13	2,093,892.00	26,549.00	1.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	321,500.00	321,500.00	57,071.67	386,328.00	(64,828.00)	-20.2%
Noncapitalized Equipment		4400	40,000.00	40,000.00	14,832.56	64,762.00	(24,762.00)	-61.9%
Food		4700	4,202,500.00	4,202,500.00	682,194.30	4,067,340.00	135,160.00	3.2%
TOTAL, BOOKS AND SUPPLIES			4,564,000.00	4,564,000.00	754,098.53	4,518,430.00	45,570.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,400.00	5,400.00	3,440.03	5,424.00	(24.00)	-0.4%
Dues and Memberships		5300	5,000.00	5,000.00	2,495.44	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	81,400.00	81,400.00	19,400.59	83,400.00	(2,000.00)	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,300.00	110,300.00	12,198.40	110,300.00	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	3,000.00	3,000.00	256.62	3,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	211,900.00	211,900.00	48,421.08	214,070.00	(2,170.00)	-1.0%
Communications		5900	5,600.00	5,600.00	775.02	5,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			422,600.00	422,600.00	86,987.18	426,794.00	(4,194.00)	-1.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	10,772.20	52,259.00	(37,259.00)	-248.4%
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			15,000.00	15,000.00	10,772.20	52,259.00	(37,259.00)	-248.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	610,947.00	610,947.00	84,866.88	362,039.00	248,908.00	40.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			610,947.00	610,947.00	84,866.88	362,039.00	248,908.00	40.7%
TOTAL, EXPENDITURES			11,628,013.00	11,628,013.00	2,544,316.60	11,368,955.00		

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

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,844,078.97
Total, Restricted Balance		<u>3,844,078.97</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	574,043.00	574,043.00	13,680.25	574,043.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			599,043.00	599,043.00	13,680.25	599,043.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(599,043.00)	(599,043.00)	(13,680.25)	(599,043.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	599,043.00	599,043.00	0.00	599,043.00	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			599,043.00	599,043.00	0.00	599,043.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(13,680.25)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	202,936.68	202,936.68		202,936.68	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)			202,936.68	202,936.68		202,936.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			202,936.68	202,936.68		202,936.68		
2) Ending Balance, June 30 (E + F1e)			202,936.68	202,936.68		202,936.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	202,936.68	202,936.68		202,936.68		
Deferred Maintenance Projects	0000	9780	202,936.68					
Deferred Maintenance Projects	0000	9780		202,936.68				
Deferred Maintenance Projects	0000	9780				202,936.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	424,043.00	424,043.00	0.00	424,043.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,000.00	150,000.00	13,680.25	150,000.00	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			574,043.00	574,043.00	13,680.25	574,043.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			599,043.00	599,043.00	13,680.25	599,043.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	599,043.00	599,043.00	0.00	599,043.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			599,043.00	599,043.00	0.00	599,043.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			599,043.00	599,043.00	0.00	599,043.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18.00	18.00		18.00	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)			18.00	18.00		18.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18.00	18.00		18.00		
2) Ending Balance, June 30 (E + F1e)			18.00	18.00		18.00		
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	18.00	18.00		18.00		
Reserved for GASB31 Cash FMV adjustments	0000	9780	18.00					
GASB31 Cash Fair Market Value Adjustments	0000	9780		18.00				
GASB31 Cash FMV Adjustments	0000	9780				18.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Other Transfers of Apportionments From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	(2.87)	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	(2.87)	30,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	30,000.00	(2.87)	30,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	665,526.00	665,526.00	0.00	665,526.00	0.00	0.0%
b) Transfers Out		7600-7629	1,018,093.00	1,018,093.00	0.00	1,018,093.00	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			(352,567.00)	(352,567.00)	0.00	(352,567.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(322,567.00)	(322,567.00)	(2.87)	(322,567.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,492,202.25	5,492,202.25		5,492,202.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,492,202.25	5,492,202.25		5,492,202.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,492,202.25	5,492,202.25		5,492,202.25		
2) Ending Balance, June 30 (E + F1e)			5,169,635.25	5,169,635.25		5,169,635.25		
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	5,169,635.25	5,169,635.25		5,169,635.25		
Other Post Employment Retiree Benefits (OPE	0000	9780	5,169,635.25					
Other Post Employment Retiree Benefits (OPE	0000	9780		5,169,635.25				
Other Post Employment Retiree Benefits (OPE	0000	9780				5,169,635.25		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	30,000.00	30,000.00	(2.87)	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	(2.87)	30,000.00	0.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	(2.87)	30,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	665,526.00	665,526.00	0.00	665,526.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			665,526.00	665,526.00	0.00	665,526.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,018,093.00	1,018,093.00	0.00	1,018,093.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,018,093.00	1,018,093.00	0.00	1,018,093.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(352,567.00)	(352,567.00)	0.00	(352,567.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,000,000.00	15.53	1,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000,000.00	1,000,000.00	15.53	1,000,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	308,388.00	308,388.00	116,738.76	308,388.00	0.00	0.0%
3) Employee Benefits		3000-3999	142,317.00	142,317.00	49,324.59	142,317.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	32,277.00	32,277.00	(32,277.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	22,419.00	301,161.00	(301,161.00)	New
6) Capital Outlay		6000-6999	22,000,000.00	22,000,000.00	1,055,594.30	21,666,562.00	333,438.00	1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,450,705.00	22,450,705.00	1,276,353.65	22,450,705.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,450,705.00)	(21,450,705.00)	(1,276,338.12)	(21,450,705.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,450,705.00)	(21,450,705.00)	(1,276,338.12)	(21,450,705.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,599,633.82	100,599,633.82		100,599,633.82	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)			100,599,633.82	100,599,633.82		100,599,633.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,599,633.82	100,599,633.82		100,599,633.82		
2) Ending Balance, June 30 (E + F1e)			79,148,928.82	79,148,928.82		79,148,928.82		
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	79,148,928.82	79,148,928.82		79,148,928.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000,000.00	1,000,000.00	15.53	1,000,000.00	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			1,000,000.00	1,000,000.00	15.53	1,000,000.00	0.00	0.0%
TOTAL, REVENUES			1,000,000.00	1,000,000.00	15.53	1,000,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	217,376.00	217,376.00	90,476.96	217,376.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	91,012.00	91,012.00	26,261.80	91,012.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			308,388.00	308,388.00	116,738.76	308,388.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	70,652.00	70,652.00	26,744.88	70,652.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,592.00	23,592.00	8,790.14	23,592.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,326.00	35,326.00	10,295.25	35,326.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,793.00	3,793.00	583.72	3,793.00	0.00	0.0%
Workers' Compensation		3601-3602	6,442.00	6,442.00	2,132.80	6,442.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,512.00	2,512.00	777.80	2,512.00	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			142,317.00	142,317.00	49,324.59	142,317.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	32,277.00	32,277.00	(32,277.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	32,277.00	32,277.00	(32,277.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	22,419.00	301,161.00	(301,161.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	22,419.00	301,161.00	(301,161.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	7,000,000.00	7,000,000.00	513,493.94	11,478,883.00	(4,478,883.00)	-64.0%
Buildings and Improvements of Buildings		6200	15,000,000.00	15,000,000.00	542,100.36	10,187,679.00	4,812,321.00	32.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			22,000,000.00	22,000,000.00	1,055,594.30	21,666,562.00	333,438.00	1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,450,705.00	22,450,705.00	1,276,353.65	22,450,705.00		

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

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	79,148,928.82
Total, Restricted Balance		79,148,928.82

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	154,000.00	154,000.00	62,330.14	154,000.00	0.00	0.0%
5) TOTAL, REVENUES			154,000.00	154,000.00	62,330.14	154,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	180,000.00	180,000.00	64,608.00	180,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			180,000.00	180,000.00	64,608.00	180,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,000.00)	(26,000.00)	(2,277.86)	(26,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,000.00)	(26,000.00)	(2,277.86)	(26,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,008,029.17	1,008,029.17		1,008,029.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,008,029.17	1,008,029.17		1,008,029.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,008,029.17	1,008,029.17		1,008,029.17		
2) Ending Balance, June 30 (E + F1e)			982,029.17	982,029.17		982,029.17		
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	982,029.17	982,029.17		982,029.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	(0.28)	4,000.00	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	150,000.00	150,000.00	62,330.42	150,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			154,000.00	154,000.00	62,330.14	154,000.00	0.00	0.0%
TOTAL, REVENUES			154,000.00	154,000.00	62,330.14	154,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	175,000.00	175,000.00	64,608.00	175,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			180,000.00	180,000.00	64,608.00	180,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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			180,000.00	180,000.00	64,608.00	180,000.00		

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

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	982,029.17
Total, Restricted Balance		982,029.17

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,194,477.00	1,194,477.00	448,929.84	1,194,477.00	0.00	0.0%
5) TOTAL, REVENUES			1,194,477.00	1,194,477.00	448,929.84	1,194,477.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	313,332.00	313,332.00	90,501.24	313,332.00	0.00	0.0%
3) Employee Benefits		3000-3999	147,967.00	147,967.00	38,081.43	147,967.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	196,987.47	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	25,000.00	60,308.03	25,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	285,000.00	285,000.00	477,429.62	285,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			771,299.00	771,299.00	863,307.79	771,299.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			423,178.00	423,178.00	(414,377.95)	423,178.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			423,178.00	423,178.00	(414,377.95)	423,178.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,946,377.34	7,946,377.34		7,946,377.34	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)			7,946,377.34	7,946,377.34		7,946,377.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,946,377.34	7,946,377.34		7,946,377.34		
2) Ending Balance, June 30 (E + F1e)			8,369,555.34	8,369,555.34		8,369,555.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	8,369,555.34	8,369,555.34		8,369,555.34		
Capital Improvement/Facilities Projects	0000	9780	8,369,555.34					
Capital Improvement/Facilities Projects	0000	9780		8,369,555.34				
Capital Improvement/Facilities Projects	0000	9780				8,369,555.34		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	100,000.00	100,000.00	0.00	100,000.00	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	1,051,977.00	1,051,977.00	448,927.89	1,051,977.00	0.00	0.0%
Interest		8660	42,500.00	42,500.00	1.95	42,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,194,477.00	1,194,477.00	448,929.84	1,194,477.00	0.00	0.0%
TOTAL, REVENUES			1,194,477.00	1,194,477.00	448,929.84	1,194,477.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	185,188.00	185,188.00	43,711.04	185,188.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	128,144.00	128,144.00	46,790.20	128,144.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			313,332.00	313,332.00	90,501.24	313,332.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	71,784.00	71,784.00	20,733.80	71,784.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,970.00	23,970.00	6,817.86	23,970.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	39,261.00	39,261.00	7,820.82	39,261.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,854.00	3,854.00	452.52	3,854.00	0.00	0.0%
Workers' Compensation		3601-3602	6,545.00	6,545.00	1,653.44	6,545.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,553.00	2,553.00	602.99	2,553.00	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			147,967.00	147,967.00	38,081.43	147,967.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	80,995.72	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	115,991.75	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	196,987.47	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	60,106.03	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	25,000.00	25,000.00	202.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,000.00	60,308.03	25,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	235,000.00	235,000.00	477,429.62	235,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			285,000.00	285,000.00	477,429.62	285,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			771,299.00	771,299.00	863,307.79	771,299.00		

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

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	0.00
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,704,255.00	17,704,255.00	0.00	17,704,255.00	0.00	0.0%
5) TOTAL, REVENUES			17,704,255.00	17,704,255.00	0.00	17,704,255.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,966,044.00	21,966,044.00	0.00	21,966,044.00	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			21,966,044.00	21,966,044.00	0.00	21,966,044.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,261,789.00)	(4,261,789.00)	0.00	(4,261,789.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,261,789.00)	(4,261,789.00)	0.00	(4,261,789.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,354,366.00	27,354,366.00		27,354,366.00	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)			27,354,366.00	27,354,366.00		27,354,366.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,354,366.00	27,354,366.00		27,354,366.00		
2) Ending Balance, June 30 (E + F1e)			23,092,577.00	23,092,577.00		23,092,577.00		
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	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	23,092,577.00	23,092,577.00		23,092,577.00		
Restricted for Bond Financing	0000	9780	23,092,577.00					
Restricted for Bond Financing	0000	9780		23,092,577.00				
Restricted for Bond Financing	0000	9780				23,092,577.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	16,767,597.00	16,767,597.00	0.00	16,767,597.00	0.00	0.0%
Unsecured Roll		8612	452,466.00	452,466.00	0.00	452,466.00	0.00	0.0%
Prior Years' Taxes		8613	143,972.00	143,972.00	0.00	143,972.00	0.00	0.0%
Supplemental Taxes		8614	259,486.00	259,486.00	0.00	259,486.00	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	80,734.00	80,734.00	0.00	80,734.00	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			17,704,255.00	17,704,255.00	0.00	17,704,255.00	0.00	0.0%
TOTAL, REVENUES			17,704,255.00	17,704,255.00	0.00	17,704,255.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	12,073,559.00	12,073,559.00	0.00	12,073,559.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	9,892,485.00	9,892,485.00	0.00	9,892,485.00	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)			21,966,044.00	21,966,044.00	0.00	21,966,044.00	0.00	0.0%
TOTAL, EXPENDITURES			21,966,044.00	21,966,044.00	0.00	21,966,044.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	342.00	342.00	0.00	342.00	0.00	0.0%
4) Other Local Revenue		8600-8799	224,054.00	224,054.00	85,581.44	335,843.00	111,789.00	49.9%
5) TOTAL, REVENUES			224,396.00	224,396.00	85,581.44	336,185.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	5,945.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	149,255.00	149,255.00	52,206.12	217,288.00	(68,033.00)	-45.6%
3) Employee Benefits		3000-3999	70,641.00	70,641.00	21,083.48	110,048.00	(39,407.00)	-55.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			224,396.00	224,396.00	79,234.60	331,836.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	6,346.84	4,349.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	6,346.84	4,349.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(4,349.00)	(4,349.00)		(4,349.00)	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)			(4,349.00)	(4,349.00)		(4,349.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(4,349.00)	(4,349.00)		(4,349.00)		
2) Ending Net Position, June 30 (E + F1e)			(4,349.00)	(4,349.00)		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(4,349.00)	(4,349.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	342.00	342.00	0.00	342.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			342.00	342.00	0.00	342.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1.51	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								
All Other Fees and Contracts		8689	224,054.00	224,054.00	86,909.43	331,494.00	107,440.00	48.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(1,329.50)	4,349.00	4,349.00	New
TOTAL, OTHER LOCAL REVENUE			224,054.00	224,054.00	85,581.44	335,843.00	111,789.00	49.9%
TOTAL, REVENUES			224,396.00	224,396.00	85,581.44	336,185.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	5,945.00	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	5,945.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,202.00	16,202.00	5,825.20	21,119.00	(4,917.00)	-30.3%
Other Classified Salaries		2900	133,053.00	133,053.00	46,380.92	196,169.00	(63,116.00)	-47.4%
TOTAL, CLASSIFIED SALARIES			149,255.00	149,255.00	52,206.12	217,288.00	(68,033.00)	-45.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	342.00	342.00	1,005.90	342.00	0.00	0.0%
PERS		3201-3202	30,482.00	30,482.00	8,952.28	40,582.00	(10,100.00)	-33.1%
OASDI/Medicare/Alternative		3301-3302	11,223.00	11,223.00	3,798.34	16,001.00	(4,778.00)	-42.6%
Health and Welfare Benefits		3401-3402	22,424.00	22,424.00	5,602.82	46,722.00	(24,298.00)	-108.4%
Unemployment Insurance		3501-3502	1,836.00	1,836.00	293.57	1,088.00	748.00	40.7%
Workers' Compensation		3601-3602	3,118.00	3,118.00	1,061.10	3,964.00	(846.00)	-27.1%
OPEB, Allocated		3701-3702	1,216.00	1,216.00	369.47	1,349.00	(133.00)	-10.9%
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			70,641.00	70,641.00	21,083.48	110,048.00	(39,407.00)	-55.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			224,396.00	224,396.00	79,234.60	331,836.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,544,229.00	35,544,229.00	8,043,637.41	35,544,229.00	0.00	0.0%
5) TOTAL, REVENUES			35,544,229.00	35,544,229.00	8,043,637.41	35,544,229.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	167,252.00	167,252.00	55,750.68	167,252.00	0.00	0.0%
3) Employee Benefits		3000-3999	76,510.00	76,510.00	21,265.65	76,510.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,500.00	6,500.00	2,534.73	6,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	35,868,516.00	35,868,516.00	6,872,874.15	35,868,516.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			36,118,778.00	36,118,778.00	6,952,425.21	36,118,778.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(574,549.00)	(574,549.00)	1,091,212.20	(574,549.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(574,549.00)	(574,549.00)	1,091,212.20	(574,549.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	18,035,378.72	18,035,378.72		18,035,378.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,035,378.72	18,035,378.72		18,035,378.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			18,035,378.72	18,035,378.72		18,035,378.72		
2) Ending Net Position, June 30 (E + F1e)			17,460,829.72	17,460,829.72		17,460,829.72		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	17,460,829.72	17,460,829.72		17,460,829.72		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	138,000.00	138,000.00	24.83	138,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	33,536,229.00	33,536,229.00	8,043,612.58	33,536,229.00	0.00	0.0%
All Other Fees and Contracts		8689	1,870,000.00	1,870,000.00	0.00	1,870,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,544,229.00	35,544,229.00	8,043,637.41	35,544,229.00	0.00	0.0%
TOTAL, REVENUES			35,544,229.00	35,544,229.00	8,043,637.41	35,544,229.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated 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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	123,687.00	123,687.00	41,229.00	123,687.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,565.00	43,565.00	14,521.68	43,565.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			167,252.00	167,252.00	55,750.68	167,252.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	38,317.00	38,317.00	12,772.48	38,317.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,794.00	12,794.00	4,223.51	12,794.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,486.00	18,486.00	2,600.92	18,486.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,057.00	2,057.00	278.76	2,057.00	0.00	0.0%
Workers' Compensation		3601-3602	3,493.00	3,493.00	1,018.52	3,493.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,363.00	1,363.00	371.46	1,363.00	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			76,510.00	76,510.00	21,265.65	76,510.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,500.00	6,500.00	2,534.73	6,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,500.00	6,500.00	2,534.73	6,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,970,000.00	1,970,000.00	1,710,284.00	1,970,000.00	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	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	615.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,898,016.00	33,898,016.00	5,161,975.15	33,898,016.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,868,516.00	35,868,516.00	6,872,874.15	35,868,516.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			36,118,778.00	36,118,778.00	6,952,425.21	36,118,778.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,330.61	16,330.61	14,328.88	16,330.61	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,330.61	16,330.61	14,328.88	16,330.61	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	12.71	12.71	12.71	12.71	0.00	0%
b. Special Education-Special Day Class	4.75	4.75	4.75	4.75	0.00	0%
c. Special Education-NPS/LCI	0.55	0.55	0.55	0.55	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	2.09	2.09	2.09	2.09	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	20.10	20.10	20.10	20.10	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,350.71	16,350.71	14,348.98	16,350.71	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):			OCTOBER							
A. BEGINNING CASH			60,598,463.00	51,094,918.00	57,337,190.00	62,065,345.00	53,475,216.00	46,315,927.00	64,341,020.00	61,088,296.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,580,014.00	4,895,180.00	20,423,271.00	10,327,675.00	10,327,675.00	22,450,244.00	10,327,675.00	8,073,042.00
Property Taxes	8020-8079		420,213.00	435,142.00	(41,324.00)	0.00	400,836.00	10,018,834.00	2,402,955.00	398,776.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	3,458,764.00	373,050.00	1,337,023.00	641,648.00	2,080,233.00	4,326,002.00	1,438,585.00
Other State Revenue	8300-8599		600,638.00	5,977,609.00	2,618,924.00	1,684,726.00	2,205,293.00	3,408,988.00	2,556,741.00	852,247.00
Other Local Revenue	8600-8799		4,396.00	508,366.00	400,235.00	183,533.00	374,208.00	85,735.00	603,868.00	229,660.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,605,261.00	15,275,061.00	23,774,156.00	13,532,957.00	13,949,660.00	38,044,034.00	20,217,241.00	10,992,310.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,094,768.00	8,647,881.00	11,753,961.00	8,825,667.00	8,922,027.00	9,259,849.00	9,302,179.00	9,355,093.00
Classified Salaries	2000-2999		1,802,786.00	2,651,871.00	3,441,840.00	4,427,088.00	3,328,896.00	3,699,031.00	3,758,761.00	3,763,028.00
Employee Benefits	3000-3999		819,305.00	4,385,697.00	5,149,410.00	4,663,371.00	4,576,717.00	4,921,159.00	4,907,413.00	4,907,413.00
Books and Supplies	4000-4999		35,213.00	872,431.00	810,581.00	1,140,830.00	2,703,044.00	1,446,356.00	2,143,259.00	2,617,995.00
Services	5000-5999		350,983.00	2,126,029.00	1,795,257.00	1,474,989.00	1,510,829.00	1,297,667.00	1,657,890.00	1,678,833.00
Capital Outlay	6000-6599		0.00	0.00	15,634.00	20,290.00	42,057.00	358,202.00	2,842,931.00	313,247.00
Other Outgo	7000-7499		24,619.00	(9,269.00)	(2,147.00)	5,039.00	63,674.00	(42,140.00)	(3,925.00)	22,846.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,127,674.00	18,674,640.00	22,964,536.00	20,557,274.00	21,147,244.00	20,940,124.00	24,608,508.00	22,658,455.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	531,897.00	(205,862.00)	(86,982.00)	(265,402.00)	(114,063.00)	69,728.00	74,154.00	63,929.00	(125,329.00)
Accounts Receivable	9200-9299	13,857,492.00	(8,681,565.00)	16,110,120.00	4,436,415.00	(139,527.00)	(371,053.00)	33,312.00	583,040.00	(510,823.00)
Due From Other Funds	9310	3,198.00	0.00	0.00	0.00	0.00	0.00	3,198.00	0.00	0.00
Stores	9320	81,521.00	15,618.00	35,273.00	(21,397.00)	12,517.00	(6,681.00)	(6,681.00)	10,928.00	(23,111.00)
Prepaid Expenditures	9330	184,459.00	0.00	184,459.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		14,658,567.00	(8,871,809.00)	16,242,870.00	4,149,616.00	(241,073.00)	(308,006.00)	103,983.00	657,897.00	(659,263.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	10,983,602.00	4,109,323.00	(295,420.00)	231,081.00	1,324,739.00	(346,301.00)	(817,200.00)	(480,646.00)	299,321.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	6,896,439.00	0.00	6,896,439.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		17,880,041.00	4,109,323.00	6,601,019.00	231,081.00	1,324,739.00	(346,301.00)	(817,200.00)	(480,646.00)	299,321.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(3,221,474.00)	(12,981,132.00)	9,641,851.00	3,918,535.00	(1,565,812.00)	38,295.00	921,183.00	1,138,543.00	(958,584.00)
E. NET INCREASE/DECREASE (B - C + D)			(9,503,545.00)	6,242,272.00	4,728,155.00	(8,590,129.00)	(7,159,289.00)	18,025,093.00	(3,252,724.00)	(12,624,729.00)
F. ENDING CASH (A + E)			51,094,918.00	57,337,190.00	62,065,345.00	53,475,216.00	46,315,927.00	64,341,020.00	61,088,296.00	48,463,567.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		OCTOBER							
A. BEGINNING CASH		48,463,567.00	50,505,998.00	47,082,373.00	42,668,996.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,195,611.00	8,073,042.00	8,073,042.00	12,122,568.00	8,073,043.00	0.00	149,942,082.00	149,942,082.00
Property Taxes	8020-8079	0.00	6,812,148.00	6,812,148.00	12,423,846.00	0.00	0.00	40,083,574.00	40,083,574.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	3,363,530.00	2,080,233.00	1,000,005.00	5,571,771.00	6,411,567.00	0.00	32,082,411.00	32,082,411.00
Other State Revenue	8300-8599	2,982,865.00	3,408,988.00	9,374,717.00	5,727,709.00	1,212,905.00	0.00	42,612,350.00	42,612,350.00
Other Local Revenue	8600-8799	85,734.00	(622.00)	200,875.00	0.00	202,534.00	0.00	2,878,522.00	2,878,522.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	1,018,093.00	0.00	0.00	1,018,093.00	1,018,093.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		26,627,740.00	20,373,789.00	25,460,787.00	36,863,987.00	15,900,049.00	0.00	268,617,032.00	268,617,032.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,672,573.00	9,774,318.00	9,365,676.00	9,249,266.00	603,585.00	0.00	105,826,843.00	105,826,843.00
Classified Salaries	2000-2999	3,771,561.00	3,763,028.00	3,728,896.00	3,604,293.00	923,634.00	0.00	42,664,713.00	42,664,713.00
Employee Benefits	3000-3999	5,003,636.00	4,962,398.00	13,374,945.00	10,340,239.00	719,567.00	0.00	68,731,270.00	68,731,270.00
Books and Supplies	4000-4999	3,083,377.00	2,145,598.00	1,075,900.00	1,106,044.00	1,852,913.00	0.00	21,033,541.00	21,033,541.00
Services	5000-5999	1,557,362.00	1,817,058.00	1,236,931.00	2,355,298.00	2,084,076.00	0.00	20,943,202.00	20,943,202.00
Capital Outlay	6000-6599	153,752.00	517,697.00	279,993.00	1,361,362.00	252,971.00	0.00	6,158,136.00	6,158,136.00
Other Outgo	7000-7499	36,662.00	(6,287.00)	(7,908.00)	(22,004.00)	555,409.00	0.00	614,569.00	614,569.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,264,569.00	0.00	0.00	1,264,569.00	1,264,569.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		23,278,923.00	22,973,810.00	29,054,433.00	29,259,067.00	6,992,155.00	0.00	267,236,843.00	267,236,843.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(98,415.00)	59,842.00	(30,297.00)	48,090.00	605,352.00	0.00	(5,255.00)	
Accounts Receivable	9200-9299	(819,113.00)	(432,785.00)	(890,785.00)	5,792,122.00	(15,900,049.00)	0.00	(790,691.00)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	3,198.00	
Stores	9320	2,073.00	17,571.00	10,356.00	(18,232.00)	0.00	0.00	28,234.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(145,569.00)	0.00	38,890.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(915,455.00)	(355,372.00)	(910,726.00)	5,821,980.00	(15,440,266.00)	0.00	(725,624.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	390,931.00	468,232.00	(90,995.00)	(213,631.00)	(6,992,155.00)	0.00	(2,412,721.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	6,896,439.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	(2,000,000.00)	0.00	(2,000,000.00)	
SUBTOTAL		390,931.00	468,232.00	(90,995.00)	(213,631.00)	(8,992,155.00)	0.00	2,483,718.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		(1,306,386.00)	(823,604.00)	(819,731.00)	6,035,611.00	(6,448,111.00)	0.00	(3,209,342.00)	
E. NET INCREASE/DECREASE (B - C + D)		2,042,431.00	(3,423,625.00)	(4,413,377.00)	13,640,531.00	2,459,783.00	0.00	(1,829,153.00)	1,380,189.00
F. ENDING CASH (A + E)		50,505,998.00	47,082,373.00	42,668,996.00	56,309,527.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								58,769,310.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):			OCTOBER							
A. BEGINNING CASH			56,309,527.00	50,129,921.00	33,141,743.00	33,955,587.00	31,485,388.00	29,828,381.00	29,923,849.00	29,574,476.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		8,422,395.00	8,422,395.00	15,160,310.00	15,160,310.00	15,160,310.00	15,160,310.00	15,160,310.00	15,160,310.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	518,794.00	1,965,999.00	415,035.00	103,759.00	165,035.00	372,553.00	103,759.00
Other State Revenue	8300-8599		229,280.00	1,755,096.00	2,060,802.00	532,270.00	837,977.00	1,143,683.00	1,143,683.00	611,413.00
Other Local Revenue	8600-8799		1,650.00	208,583.00	420,760.00	161,433.00	302,884.00	67,132.00	467,910.00	232,158.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			8,653,325.00	10,904,868.00	19,607,871.00	16,269,048.00	16,404,930.00	16,536,160.00	17,144,456.00	16,107,640.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		918,267.00	7,691,621.00	9,128,118.00	7,773,447.00	8,009,832.00	7,964,374.00	7,991,649.00	8,037,108.00
Classified Salaries	2000-2999		1,769,863.00	2,464,317.00	3,400,897.00	3,785,762.00	3,484,171.00	3,412,741.00	3,504,012.00	3,480,202.00
Employee Benefits	3000-3999		785,585.00	4,320,719.00	4,813,374.00	4,573,704.00	4,467,184.00	4,713,512.00	4,753,457.00	4,753,457.00
Books and Supplies	4000-4999		12,529.00	272,855.00	406,498.00	255,453.00	313,226.00	308,354.00	506,730.00	719,028.00
Services	5000-5999		375,022.00	1,462,540.00	1,615,952.00	1,392,652.00	1,261,400.00	901,735.00	1,164,240.00	1,259,696.00
Capital Outlay	6000-6599		0.00	0.00	98.00	35.00	1,115.00	699.00	12,807.00	191.00
Other Outgo	7000-7499		44,554.00	(66,480.00)	(7,092.00)	(78,824.00)	47,977.00	(29,229.00)	13,396.00	34,123.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,905,820.00	16,145,572.00	19,357,845.00	17,702,229.00	17,584,905.00	17,272,186.00	17,946,291.00	18,283,805.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	537,152.00	(54,704.00)	(43,491.00)	(60,523.00)	(17,627.00)	74,126.00	110,811.00	30,636.00	(254,663.00)
Accounts Receivable	9200-9299	14,648,183.00	(8,073,043.00)	(6,901,226.00)	1,842,921.00	(598,357.00)	(648,404.00)	37,504.00	350,116.00	(632,001.00)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	53,287.00	4,062.00	12,527.00	(5,830.00)	10,494.00	(9,339.00)	4,210.00	11,182.00	(15,994.00)
Prepaid Expenditures	9330	145,569.00	0.00	145,569.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		15,384,191.00	(8,123,685.00)	(6,786,621.00)	1,776,568.00	(605,490.00)	(583,617.00)	152,525.00	391,934.00	(902,658.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	13,396,323.00	2,803,426.00	2,960,853.00	1,212,750.00	431,528.00	(106,585.00)	(678,969.00)	(60,528.00)	720,569.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		15,396,323.00	2,803,426.00	4,960,853.00	1,212,750.00	431,528.00	(106,585.00)	(678,969.00)	(60,528.00)	720,569.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00								
TOTAL BALANCE SHEET ITEMS		(12,132.00)	(10,927,111.00)	(11,747,474.00)	563,818.00	(1,037,018.00)	(477,032.00)	831,494.00	452,462.00	(1,623,227.00)
E. NET INCREASE/DECREASE (B - C + D)			(6,179,606.00)	(16,988,178.00)	813,844.00	(2,470,199.00)	(1,657,007.00)	95,468.00	(349,373.00)	(3,799,392.00)
F. ENDING CASH (A + E)			50,129,921.00	33,141,743.00	33,955,587.00	31,485,388.00	29,828,381.00	29,923,849.00	29,574,476.00	25,775,084.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		OCTOBER							
A. BEGINNING CASH		25,775,084.00	23,164,770.00	20,788,049.00	15,445,798.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,160,310.00	15,160,310.00	15,160,310.00	0.00	15,160,310.00	0.00	168,447,890.00	168,447,890.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	518,794.00	311,276.00	(103,759.00)	1,471,418.00	4,533,219.00	0.00	10,375,882.00	10,375,882.00
Other State Revenue	8300-8599	1,143,683.00	1,143,683.00	8,174,931.00	10,462,296.00	1,331,847.00	0.00	30,570,644.00	30,570,644.00
Other Local Revenue	8600-8799	90,708.00	19,982.00	161,433.00	19,982.00	202,899.00	0.00	2,357,514.00	2,357,514.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	1,018,093.00	0.00	0.00	1,018,093.00	1,018,093.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		16,913,495.00	16,635,251.00	23,392,915.00	12,971,789.00	21,228,275.00	0.00	212,770,023.00	212,770,023.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,209,851.00	8,217,355.00	8,164,392.00	8,341,525.00	819,844.00	0.00	91,267,383.00	91,267,383.00
Classified Salaries	2000-2999	3,468,298.00	3,535,759.00	3,523,854.00	2,962,271.00	1,043,603.00	0.00	39,835,750.00	39,835,750.00
Employee Benefits	3000-3999	4,806,717.00	4,800,059.00	14,127,436.00	8,915,189.00	1,000,829.00	0.00	66,831,222.00	66,831,222.00
Books and Supplies	4000-4999	904,875.00	558,934.00	842,230.00	503,586.00	1,383,065.00	0.00	6,987,363.00	6,987,363.00
Services	5000-5999	1,119,921.00	1,423,335.00	939,236.00	1,857,119.00	2,338,491.00	0.00	17,111,339.00	17,111,339.00
Capital Outlay	6000-6599	(69.00)	1,433.00	191.00	2,325.00	1,975.00	0.00	20,800.00	20,800.00
Other Outgo	7000-7499	55,632.00	8,923.00	(5,264.00)	9,385.00	553,343.00	0.00	580,444.00	580,444.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,264,569.00	0.00	0.00	1,264,569.00	1,264,569.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		18,565,225.00	18,545,798.00	27,592,075.00	23,855,969.00	7,141,150.00	0.00	223,898,870.00	223,898,870.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(49,361.00)	69,702.00	(55,830.00)	521.00	250,000.00	0.00	(403.00)	
Accounts Receivable	9200-9299	(718,751.00)	(647,475.00)	(1,401,774.00)	1,968,329.00	(21,228,275.00)	0.00	(36,650,436.00)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	(8,954.00)	13,681.00	(20,214.00)	35,000.00	0.00	0.00	30,825.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(145,000.00)	0.00	569.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(777,066.00)	(564,092.00)	(1,477,818.00)	2,003,850.00	(21,123,275.00)	0.00	(36,619,445.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	181,518.00	(97,918.00)	(334,727.00)	(913,630.00)	(7,141,150.00)	0.00	(1,022,863.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(2,000,000.00)	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		181,518.00	(97,918.00)	(334,727.00)	(913,630.00)	(9,141,150.00)	0.00	(1,022,863.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(958,584.00)	(466,174.00)	(1,143,091.00)	2,917,480.00	(11,982,125.00)	0.00	(35,596,582.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,610,314.00)	(2,376,721.00)	(5,342,251.00)	(7,966,700.00)	2,105,000.00	0.00	(46,725,429.00)	(11,128,847.00)
F. ENDING CASH (A + E)		23,164,770.00	20,788,049.00	15,445,798.00	7,479,098.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,584,098.00	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	190,025,656.00	-11.36%	168,447,890.00	-1.27%	166,309,844.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,065,476.00	-2.17%	2,999,026.00	-2.16%	2,934,376.00
4. Other Local Revenues	8600-8799	595,664.00	-26.47%	438,000.00	0.00%	438,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,018,093.00	0.00%	1,018,093.00	0.00%	1,018,093.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(26,146,258.00)	5.19%	(27,503,874.00)	0.73%	(27,703,874.00)
6. Total (Sum lines A1 thru A5c)		168,558,631.00	-13.74%	145,399,135.00	-1.65%	142,996,439.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,423,742.00		75,593,972.00
b. Step & Column Adjustment				746,264.00		748,503.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(576,034.00)		(576,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,423,742.00	0.23%	75,593,972.00	0.23%	75,766,441.00
2. Classified Salaries						
a. Base Salaries				27,160,070.00		27,284,462.00
b. Step & Column Adjustment				124,392.00		124,641.00
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	27,160,070.00	0.46%	27,284,462.00	0.46%	27,409,103.00
3. Employee Benefits	3000-3999	41,691,477.00	6.99%	44,607,700.00	0.67%	44,906,175.00
4. Books and Supplies	4000-4999	5,035,515.00	-38.57%	3,093,308.00	0.00%	3,093,308.00
5. Services and Other Operating Expenditures	5000-5999	11,727,057.00	-2.19%	11,470,425.00	-0.98%	11,358,183.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	260,000.00	0.00%	260,000.00	0.00%	260,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,095,725.00)	-37.05%	(1,948,757.00)	0.00%	(1,948,757.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	764,569.00	0.00%	764,569.00	0.00%	764,569.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(4,161,160.00)		(6,759,181.00)
11. Total (Sum lines B1 thru B10)		158,966,705.00	-1.26%	156,964,519.00	-1.35%	154,849,841.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		9,591,926.00		(11,565,384.00)		(11,853,402.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		46,840,121.05		56,432,047.05		44,866,663.05
2. Ending Fund Balance (Sum lines C and D1)		56,432,047.05		44,866,663.05		33,013,261.05
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	321,196.62		250,000.00		250,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	889,371.22		135,710.00		135,710.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,017,105.00		6,691,431.00		6,892,631.00
2. Unassigned/Unappropriated	9790	47,204,374.21		37,789,522.05		25,734,920.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,432,047.05		44,866,663.05		33,013,261.05

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,017,105.00		6,691,431.00		6,892,631.00
c. Unassigned/Unappropriated	9790	47,204,374.21		37,789,522.05		25,734,920.05
(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)		55,221,479.21		44,480,953.05		32,627,551.05
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments in FY 22-23 and FY 23-24 are included to reduce the LCAP due to loss of income, end of the ADA hold harmless provision, current and future declining enrollment, independent studies ADA, quarantine students, and projected reduction on the unduplicated pupil count at this time. These adjustments will be revised during Second Interim Report.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	32,082,411.00	-67.66%	10,375,882.00	0.00%	10,375,882.00
3. Other State Revenues	8300-8599	39,546,874.00	-30.28%	27,571,618.00	0.00%	27,571,618.00
4. Other Local Revenues	8600-8799	2,282,858.00	-15.92%	1,919,514.00	0.00%	1,919,514.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	26,146,258.00	5.19%	27,503,874.00	0.73%	27,703,874.00
6. Total (Sum lines A1 thru A5c)		100,058,401.00	-32.67%	67,370,888.00	0.30%	67,570,888.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,403,101.00		17,383,868.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,019,233.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,403,101.00	-42.82%	17,383,868.00	0.00%	17,383,868.00
2. Classified Salaries						
a. Base Salaries				15,504,643.00		13,297,856.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,206,787.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,504,643.00	-14.23%	13,297,856.00	0.00%	13,297,856.00
3. Employee Benefits	3000-3999	27,039,793.00	-13.18%	23,476,018.00	1.11%	23,737,613.00
4. Books and Supplies	4000-4999	15,998,026.00	-74.84%	4,025,007.00	0.00%	4,025,007.00
5. Services and Other Operating Expenditures	5000-5999	9,216,145.00	-35.31%	5,961,601.00	0.00%	5,961,601.00
6. Capital Outlay	6000-6999	6,158,136.00	-99.66%	20,800.00	0.00%	20,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	860,000.00	0.00%	860,000.00	0.00%	860,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,590,294.00	-45.60%	1,409,201.00	0.00%	1,409,201.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
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)		108,270,138.00	-38.18%	66,934,351.00	0.39%	67,195,946.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,211,737.00)		436,537.00		374,942.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,536,866.42		2,325,129.42		2,761,666.42
2. Ending Fund Balance (Sum lines C and D1)		2,325,129.42		2,761,666.42		3,136,608.42
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,325,129.42		2,761,666.42		3,136,608.42
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)		2,325,129.42		2,761,666.42		3,136,608.42

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	190,025,656.00	-11.36%	168,447,890.00	-1.27%	166,309,844.00
2. Federal Revenues	8100-8299	32,082,411.00	-67.66%	10,375,882.00	0.00%	10,375,882.00
3. Other State Revenues	8300-8599	42,612,350.00	-28.26%	30,570,644.00	-0.21%	30,505,994.00
4. Other Local Revenues	8600-8799	2,878,522.00	-18.10%	2,357,514.00	0.00%	2,357,514.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,018,093.00	0.00%	1,018,093.00	0.00%	1,018,093.00
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)		268,617,032.00	-20.79%	212,770,023.00	-1.04%	210,567,327.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,826,843.00		92,977,840.00
b. Step & Column Adjustment				746,264.00		748,503.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,595,267.00)		(576,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,826,843.00	-12.14%	92,977,840.00	0.19%	93,150,309.00
2. Classified Salaries						
a. Base Salaries				42,664,713.00		40,582,318.00
b. Step & Column Adjustment				124,392.00		124,641.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,206,787.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,664,713.00	-4.88%	40,582,318.00	0.31%	40,706,959.00
3. Employee Benefits	3000-3999	68,731,270.00	-0.94%	68,083,718.00	0.82%	68,643,788.00
4. Books and Supplies	4000-4999	21,033,541.00	-66.16%	7,118,315.00	0.00%	7,118,315.00
5. Services and Other Operating Expenditures	5000-5999	20,943,202.00	-16.77%	17,432,026.00	-0.64%	17,319,784.00
6. Capital Outlay	6000-6999	6,158,136.00	-99.66%	20,800.00	0.00%	20,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,120,000.00	0.00%	1,120,000.00	0.00%	1,120,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(505,431.00)	6.75%	(539,556.00)	0.00%	(539,556.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,264,569.00	0.00%	1,264,569.00	0.00%	1,264,569.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(4,161,160.00)		(6,759,181.00)
11. Total (Sum lines B1 thru B10)		267,236,843.00	-16.22%	223,898,870.00	-0.83%	222,045,787.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,380,189.00		(11,128,847.00)		(11,478,460.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		57,376,987.47		58,757,176.47		47,628,329.47
2. Ending Fund Balance (Sum lines C and D1)		58,757,176.47		47,628,329.47		36,149,869.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	321,196.62		250,000.00		250,000.00
b. Restricted	9740	2,325,129.42		2,761,666.42		3,136,608.42
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	889,371.22		135,710.00		135,710.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,017,105.00		6,691,431.00		6,892,631.00
2. Unassigned/Unappropriated	9790	47,204,374.21		37,789,522.05		25,734,920.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		58,757,176.47		47,628,329.47		36,149,869.47

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,017,105.00		6,691,431.00		6,892,631.00
c. Unassigned/Unappropriated	9790	47,204,374.21		37,789,522.05		25,734,920.05
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)		55,221,479.21		44,480,953.05		32,627,551.05
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.66%		19.87%		14.69%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		14,328.88		14,248.00		13,848.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		267,236,843.00		223,898,870.00		222,045,787.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		267,236,843.00		223,898,870.00		222,045,787.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,017,105.29		6,716,966.10		6,661,373.61
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,017,105.29		6,716,966.10		6,661,373.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	267,236,843.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	32,486,240.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	109,826.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,264,569.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	106.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,374,501.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				233,376,102.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		14,348.98
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,264.30
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	203,866,840.83	12,469.13
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	203,866,840.83	12,469.13
B. Required effort (Line A.2 times 90%)	183,480,156.75	11,222.22
C. Current year expenditures (Line I.E and Line II.B)	233,376,102.00	16,264.30
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(670,221.00)	0.00	(505,431.00)				
Other Sources/Uses Detail					1,018,093.00	1,264,569.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	648,602.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,619.00	0.00	143,392.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,000.00	0.00	362,039.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					599,043.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					665,526.00	1,018,093.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	670,221.00	(670,221.00)	505,431.00	(505,431.00)	2,282,662.00	2,282,662.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	16,331.00	16,330.61		
Charter School	0.00	0.00		
Total ADA	16,331.00	16,330.61	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	15,160.00	14,328.88		
Charter School				
Total ADA	15,160.00	14,328.88	-5.5%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	14,794.00	13,847.88		
Charter School				
Total ADA	14,794.00	13,847.88	-6.4%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

FY 2022-23 and 2023-24: ADA projections have been adjusted to reflect loss of ADA due to declining enrolment and the elimination of the Hold-Harmless provision. .

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	15,754	15,583		
Charter School				
Total Enrollment	15,754	15,583	-1.1%	Met
1st Subsequent Year (2022-23)				
District Regular	15,311	15,254		
Charter School				
Total Enrollment	15,311	15,254	-0.4%	Met
2nd Subsequent Year (2023-24)				
District Regular	14,881	14,754		
Charter School				
Total Enrollment	14,881	14,754	-0.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	16,720	17,387	
Charter School			
Total ADA/Enrollment	16,720	17,387	96.2%
Second Prior Year (2019-20)			
District Regular	16,331	16,928	
Charter School			
Total ADA/Enrollment	16,331	16,928	96.5%
First Prior Year (2020-21)			
District Regular	16,331	16,209	
Charter School	0		
Total ADA/Enrollment	16,331	16,209	100.8%
Historical Average Ratio:			97.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.3%

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	14,329	15,583		
Charter School	0			
Total ADA/Enrollment	14,329	15,583	92.0%	Met
1st Subsequent Year (2022-23)				
District Regular	14,795	15,254		
Charter School				
Total ADA/Enrollment	14,795	15,254	97.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	14,439	14,754		
Charter School				
Total ADA/Enrollment	14,439	14,754	97.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	188,145,106.00	190,025,656.00	1.0%	Met
1st Subsequent Year (2022-23)	178,645,344.00	171,774,264.00	-3.8%	Not Met
2nd Subsequent Year (2023-24)	180,390,893.00	173,069,025.00	-4.1%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

FY 2021-22: LCFF revenues increased due to additional concentration grant add-on funding in the State Adopted Budget Trailer Bill. FY 2022-23 and 2023-24: LCFF revenues have been adjusted to reflect loss of ADA due to declining enrollment and the elimination of the Hold-Harmless provision.

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)	146,827,984.19	161,597,757.94	90.9%
Second Prior Year (2019-20)	147,296,130.70	158,114,177.82	93.2%
First Prior Year (2020-21)	138,671,963.25	150,358,046.32	92.2%
	Historical Average Ratio:		92.1%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.1% to 95.1%	89.1% to 95.1%	89.1% to 95.1%

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)	144,275,289.00	158,202,136.00	91.2%	Met
1st Subsequent Year (2022-23)	147,486,134.00	156,199,950.00	94.4%	Met
2nd Subsequent Year (2023-24)	148,081,719.00	154,085,272.00	96.1%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

FY 2023-24: Adjustments have been entered for unduplicated pupil counts (UPP) and loss of ADA revenue due to declining enrollment.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	10,375,882.00	32,082,411.00	209.2%	Yes
1st Subsequent Year (2022-23)	10,375,882.00	10,375,882.00	0.0%	No
2nd Subsequent Year (2023-24)	10,375,882.00	10,375,882.00	0.0%	No

Explanation:
(required if Yes)

FY 2021-22: The budget includes \$14.43 million in carryover funds (Title I-VI, CSI, ESSER, ESSER II); \$6.93 million in one-time ELO funds and \$0.34 million due to new grants and allocation revisions (McKinneyVento, ARP, Medi-Cal); these adjustments have been removed from the two subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	53,784,438.00	42,612,350.00	-20.8%	Yes
1st Subsequent Year (2022-23)	30,570,644.00	30,570,644.00	0.0%	No
2nd Subsequent Year (2023-24)	30,505,994.00	30,505,994.00	0.0%	No

Explanation:
(required if Yes)

FY 2021-22: The budget includes \$2.18 million in carry over funds (ASES, VAPA, CTE, WIA, CPA Academies) and \$15.98 million ELO funds redistributed to newly opened federal resources. Additionally, new one-time grants and revised allocations netting \$2.63 million is also included in the budget year. These adjustments have been removed from the two subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	2,357,514.00	2,878,522.00	22.1%	Yes
1st Subsequent Year (2022-23)	2,357,514.00	2,357,514.00	0.0%	No
2nd Subsequent Year (2023-24)	2,357,514.00	2,357,514.00	0.0%	No

Explanation:
(required if Yes)

FY 2021-22: The budget includes \$0.43 million in carryover funds from site donations and Cotsen/LACOE/LAUP grants; additionally, \$0.09 million in one-time local grants are also included in the budget year and all current year changes have been removed from the two subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	8,594,315.00	21,033,541.00	144.7%	Yes
1st Subsequent Year (2022-23)	7,118,315.00	7,118,315.00	0.0%	No
2nd Subsequent Year (2023-24)	7,118,315.00	7,118,315.00	0.0%	No

Explanation:
(required if Yes)

FY 2021-22: The budget includes the following adjustments: One-time federal and state funds (ESSER & ELO) totaling \$5.90 million; one-time LCAP expenditures of \$1.60 million; federal, state and local one-time carryover funds totaling \$4.95 million. These adjustments have been removed from the two subsequent years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	18,191,844.00	20,943,202.00	15.1%	Yes
1st Subsequent Year (2022-23)	17,432,026.00	17,432,026.00	0.0%	No
2nd Subsequent Year (2023-24)	17,319,784.00	17,319,784.00	0.0%	No

Explanation:
(required if Yes)

FY 2021-22: The budget includes one-time expenditures of \$1.50 million and \$0.61 million in contracted services using ESSER/ELO grants and LCAP funding, respectively, as well as one-time carryover expenditures netting \$0.64 million using federal, state and local grants. These adjustments have been removed from the two subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	66,517,834.00	77,573,283.00	16.6%	Not Met
1st Subsequent Year (2022-23)	43,304,040.00	43,304,040.00	0.0%	Met
2nd Subsequent Year (2023-24)	43,239,390.00	43,239,390.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	26,786,159.00	41,976,743.00	56.7%	Not Met
1st Subsequent Year (2022-23)	24,550,341.00	24,550,341.00	0.0%	Met
2nd Subsequent Year (2023-24)	24,438,099.00	24,438,099.00	0.0%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

FY 2021-22: The budget includes \$14.43 million in carryover funds (Title I-VI, CSI, ESSER, ESSER II); \$6.93 million in one-time ELO funds and \$0.34 million due to new grants and allocation revisions (McKinneyVento, ARP, Medi-Cal); these adjustments have been removed from the two subsequent years.

Explanation:

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

FY 2021-22: The budget includes \$2.18 million in carry over funds (ASES, VAPA, CTE, WIA, CPA Academies) and \$15.98 million ELO funds redistributed to newly opened federal resources. Additionally, new one-time grants and revised allocations netting \$2.63 million is also included in the budget year. These adjustments have been removed from the two subsequent years.

Explanation:

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

FY 2021-22: The budget includes \$0.43 million in carryover funds from site donations and Cotsen/LACOE/LAUP grants; additionally, \$0.09 million in one-time local grants are also included in the budget year and all current year changes have been removed from the two subsequent years.

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

Explanation:

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

FY 2021-22: The budget includes the following adjustments: One-time federal and state funds (ESSER & ELO) totaling \$5.90 million; one-time LCAP expenditures of \$1.60 million; federal, state and local one-time carryover funds totaling \$4.95 million. These adjustments have been removed from the two subsequent years.

Explanation:

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

FY 2021-22: The budget includes one-time expenditures of \$1.50 million and \$0.61 million in contracted services using ESSER/ELO grants and LCAP funding, respectively, as well as one-time carryover expenditures netting \$0.64 million using federal, state and local grants. These adjustments have been removed from the two subsequent years.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	7,110,913.23	7,128,065.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		7,128,065.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	20.7%	19.9%	14.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.9%	6.6%	4.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		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)	9,591,926.00	158,966,705.00	N/A	Met
1st Subsequent Year (2022-23)	(11,565,384.00)	156,964,519.00	7.4%	Not Met
2nd Subsequent Year (2023-24)	(11,853,402.00)	154,849,841.00	7.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

FY 2022-23 and 2023-24: Deficit spending is primarily the result of lower revenues arising from loss of ADA due to declining enrollment and ADA Hold-Harmless provision, increases in STRS/PERS rates and health and welfare higher costs. The District is continuing to implement budget reductions and reallocations and is in the process of developing additional fiscal contingency plans to address deficit spending.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	58,757,176.47	Met
1st Subsequent Year (2022-23)	47,628,329.47	Met
2nd Subsequent Year (2023-24)	36,149,869.47	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	56,309,527.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	14,329	14,248	13,848
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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)	267,236,843.00	223,898,870.00	222,045,787.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	267,236,843.00	223,898,870.00	222,045,787.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,017,105.29	6,716,966.10	6,661,373.61
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,017,105.29	6,716,966.10	6,661,373.61

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,017,105.00	6,691,431.00	6,892,631.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	47,204,374.21	37,789,522.05	25,734,920.05
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)	55,221,479.21	44,480,953.05	32,627,551.05
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.66%	19.87%	14.69%
District's Reserve Standard (Section 10B, Line 7):	8,017,105.29	6,716,966.10	6,661,373.61
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(27,303,982.00)	(26,146,258.00)	-4.2%	(1,157,724.00)	Met
1st Subsequent Year (2022-23)	(27,416,826.00)	(27,503,874.00)	0.3%	87,048.00	Met
2nd Subsequent Year (2023-24)	(27,529,670.00)	(27,703,874.00)	0.6%	174,204.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	1,018,093.00	1,018,093.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	1,018,093.00	1,018,093.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	1,018,093.00	1,018,093.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	1,264,569.00	1,264,569.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	1,264,569.00	1,264,569.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	1,264,569.00	1,264,569.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Yearly increases in General Obligation Bond payments are paid through the Bond Interest and Redemption Fund maintained by the county office.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
28,914,184.00	28,914,184.00
0.00	0.00
28,914,184.00	28,914,184.00
Actuarial	Actuarial
Mar 20, 2020	Mar 20, 2020

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,244,208.00	2,244,208.00
2,244,208.00	2,244,208.00
2,244,208.00	2,244,208.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

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

1,350,917.00	1,260,392.00
1,350,917.00	1,260,392.00
1,350,917.00	1,260,392.00

- 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)

1,350,917.00	1,260,392.00
1,350,917.00	1,260,392.00
1,350,917.00	1,260,392.00

- d. Number of retirees receiving OPEB benefits

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

82	82
82	82
82	82

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
16,477,814.00	15,438,438.00
0.00	0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
11,607,814.00	10,568,438.00
11,607,814.00	10,623,394.00
11,607,814.00	10,481,217.00

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

4,870,000.00	4,870,000.00
4,870,000.00	4,870,000.00
4,870,000.00	4,870,000.00

4. Comments:

The District has adjusted IBNRs at 70% confidence level for both the workers compensation and liability property funds using information from AON Actuarial services. Additionally, accrued liability is reduced annually by \$45,044 for our portion of Self Excess Assessment for prior years.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	840.6	880.1	873.0	873.0

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,081,411

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)
No	No	No
14,640,587	15,199,302	15,199,302
88.6%	88.6%	88.6%
2.7%	3.8%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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
630,603	635,334	637,332
-3.5%	0.8%	0.3%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	635.4	664.2	664.2	664.2

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

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 Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

436,362

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)
No	No	No
5,870,134	6,094,150	6,094,150
88.6%	88.6%	88.6%
5.7%	3.8%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

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
252,840	254,737	255,538
-0.6%	0.8%	0.3%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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	124.9	130.9	130.9	130.9

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

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 Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

206,132

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)
No	No	No
2,654,765	2,756,076	2,756,076
88.6%	88.6%	88.6%
-1.3%	3.8%	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
114,347	115,205	115,567
-7.3%	-25.2%	0.3%

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)
No	No	No

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

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

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.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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?

Yes

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?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
12/8/2021 9:39:52 AM

19-64840-0000000

First Interim
2021-22 Original Budget
Technical Review Checks

Norwalk-La Mirada Unified

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. **PASSED**
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**
- CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**
- CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**
- CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
63	9010	-4,349.00

Explanation: 2020-21 expenditures were above projections due to changes in GASB reporting. For FY 2021-22, income and expenditures will be adjusted to balance the fund.

Total of negative resource balances for Fund 63 -4,349.00

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

FUND	RESOURCE	OBJECT	VALUE
63	9010	9790	-4,349.00

Explanation: 2020-21 expenditures were above projections due to changes in GASB reporting. For FY 2021-22, income and expenditures will be adjusted to balance the fund.

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

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

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects

9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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19-64840-0000000

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

Norwalk-La Mirada Unified

Los Angeles County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. **PASSED**
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**
- CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**
- CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. **PASSED**
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
63	9010	-4,349.00

Explanation: 2020-21 expenditures were above projections due to changes in GASB reporting. For FY 2021-22, income and expenditures will be adjusted to balance the fund.

Total of negative resource balances for Fund 63	-4,349.00
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
63	9010	9790	-4,349.00

Explanation: 2020-21 expenditures were above projections due to changes in GASB reporting. For FY 2021-22, income and expenditures will be adjusted to balance the fund.

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

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

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects

9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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First Interim
2021-22 Projected Totals
Technical Review Checks

Norwalk-La Mirada Unified

Los Angeles County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
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19-64840-0000000

First Interim
2021-22 Actuals to Date
Technical Review Checks

Norwalk-La Mirada Unified

Los Angeles County

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- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**
- CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**
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Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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GENERAL LEDGER CHECKS

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

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

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

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INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **PASSED**

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

School Finance Glossary of Terms

AB 1200	Reference to AB-1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and County Offices of Education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices.
AB602	Simplified Special Education Funding Model (Chapter 854/1997) replaces the old J-50 funding document.
Abatement	A complete or partial cancellation of an expenditure of revenue.
Academic Performance Index (API)	A numeric index (or scale) that ranges from a low of 200 to a high of 1,000. It is used to measure the academic performance and growth of schools. The current statewide API target for all schools is 800.
Account	A method of categorizing financial transactions by type.
Accountability	The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or state department of education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.
Account Code	A number assigned to sources of revenues, purposes of expenditures, assets, liabilities and fund balances.
Account Numbers	Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.
Accounting Period	The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th. However, an accounting period can begin and end at other intervals, such as quarterly or monthly.
Accounts Payable	An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions and others; except other governments or other funds. Amounts reported here are payable within a short period of time, usually less than one year.
Accounts Receivable	An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.
Accrual Basis Accounting	Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Adequate Yearly Progress (AYP)	An individual state's measure of yearly progress toward achieving state academic standards. Adequate yearly progress is the minimum level of improvement that states, school districts, and schools must achieve each year, according to the Federal No Child Left Behind Act (NCLBA).
Adult Basic Education (ABE)	Provides supplemental funds to augment Adult Basic Education classes currently operating at the agency's expense. Classes for students, usually adults, offered by local school districts.
Ad valorem taxes	Taxes based on the value of property -- such as the standard property tax -- are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.
Allocation	The number of units allotted to an agency for funding purposes. The State only provides funding for allocated units that are actually used.
Apportionment	Allocation of State or Federal aid, district taxes or other monies among Local Educational agencies (LEAs) or other governmental units.
Appropriation	An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.
Appropriation For Contingencies	(Formerly termed undistributed reserve.) That portion of the current fiscal year's budget that is not appropriated for any specific purpose but held subject to intrabudget transfer; i.e., transfer to other special appropriations as needed during the fiscal year.
Assessed Valuation	(AV) The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.
Assessment/Evaluation	All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.
Associated Student Body (ASB)	Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials. ASB organizations are either organized secondary or unorganized elementary. Student organizations in middle schools and high schools are called organized student body associations because the students organize their activities around student clubs and a student council.
Attendance Reports	Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the <u>P-1 ADA</u> or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA called the <u>P-2 ADA</u> , is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or <u>annual ADA</u> is based on the count from July 1 through June 30.

AU	Administrative unit of a Special Education Local plan Area (SELPA). Norwalk-La Mirada is the Administrative unit for our SELPA which includes ABC School District and Norwalk-La Mirada School District.
Audit	A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.
Average Daily Attendance – (ADA)	There are several kinds of attendance which are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for a least the minimum school day, or having a valid excuse. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours.
Balance Sheet	A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.
Base Revenue Limit	<u>See Revenue Limit.</u>
Basic Aid School District	In a Basic Aid School District, local property taxes equal or exceed its revenue limit. These districts may keep the money from local property taxes and still receive constitutionally guaranteed state basic aid funding.
Bilingual Education	Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.
Block Grant	A lump sum allocation of special purpose funds.
Bond	A written obligation to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity. Bonds generally carry interest at a fixed rate, but may carry variable rates. Principal and interest payments are usually payable periodically. A bond can have a final maturity of no greater than twenty years.
Bonded Debt	That portion of indebtedness represented by outstanding bonds.
Bonded Debt Limit	The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. New school bond issues are no longer permitted (Proposition 13).
Bonded Indebtedness	An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.
Bond Measure	Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Since 2001 voters in a school district can authorize a local general obligation bond with a 55% supermajority vote. In the past a two-thirds vote was required. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote that requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property

taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

- Budget** A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.
- Budgeting** The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.
- California Basic Education Data System (CBEDS)** The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.
- California English Language Development Test (CELDT)** A test used to assess student's language proficiency in English, specifically listening and speaking, reading and writing.
- California High School Exit Exam (CAHSEE)** An exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.
- Capital Outlay** Expenditure for replacement of new equipment, major renovation or reconstruction, or new schools.
- Career Technical Education (CTE)** A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.
- Cash Balance** The actual cash on hand at a specific point in time. Many school districts will have a negative cash balance at some point in the year unless they borrow. Cash balance is contrasted to Fund Balance in that it includes only cash.
- Categorical Aid** Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as Special Education; special programs, such as the School Improvement Program; or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.
- Certificated Personnel** School employees who hold positions for which a credential is required by the State-teachers, counselors, and most administrators.
- Certificates of Participation (COP)** A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).
- Classified Personnel** School employees who hold positions that do not require credentials, like aides, custodians, most business office staff, etc.
- Class Size Penalties** The penalties imposed on school districts which have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA

which, in turn, results in a loss in revenue limit income.

- Class Size Reduction (CSR)** Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade.
- Clearing Accounts** Accounts used to accumulate fiscal receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.
- Closing Entries** Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.
- Concurrently Enrolled** Pupils who are both enrolled in a regular program for at least the minimum school day and also in a regional occupational center or program (ROP/C) or classes for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA, such a student can generate more than one unit of ADA.
- Consumer Price Index (CPI)** A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.
- Content Standards Test (CST)** A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.
- Contribution** A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.
- Cost-of-Living (COLA)** An increase in funding for government programs, including revenue limits or categorical programs.
- Credentialed Teacher** One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education Skills Test (CBEST).
- Credit Rating** A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's and Fitch Investment Services.
- Criteria and Standards** Local district budgets must state-adopted provisions of "Criteria and Standards." These provisions establish minimum fiscal standards that school districts, county offices of education and State use to monitor district fiscal solvency and accountability.

Debt Service	Expenditures for the payment of principal and interest on long-term debt.
Deferred Revenue	Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.
Deferred Maintenance	Major repairs of buildings and equipment which have been postponed by school districts. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.
Deficit Factor	When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims, a deficit factor is applied to reduce the amount of State aid apportioned to the program.
Deficit Fund Balance	The excess of liabilities of a fund over its assets.
Deficit Financing (Spending)	The excess of current year expenditures over current year revenues (also referred to as an operation deficit).
Deficits	Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.
Developer Fees	A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.
Due To/From Other Funds	Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.
Direct Expenses or Costs	Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.
Direct Support Charges	Charges for a support program and services that directly benefit other program.
Drug Free	Drug/alcohol prevention/intervention program from the U.S. Department of Education.
Economic Impact Aid (EIA) /State Compensatory Education (SCE)	- A state program in which funds are allocated to the District based on the number of limited English proficient (LEP) students in our District.
Education Code	That body of law governing school district operations. Legislation affecting schools is organized into a series of related divisions and sections which authorizes district activity.

Education Revenue Augmentation Fund (ERAF)	the fund used to collect the property taxes shifted from cities, the county and special district within each county prior to their distribution to K-14 school agencies.
Employee Benefits	Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers’ Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers’ compensation payments; and (5) payments made to personnel on sabbatical leave.
Encroachment	The use of unrestricted moneys to support restricted program expenditures.
Encumbrance	Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.
Ending Balance	Generally a reference to a school district’s net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.
English Learner (EL)	Student who has not yet mastered the English language.
Enrollment	The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in home-bound instruction or a non-graduate enrolled in qualifying alternative programs.
Entitlement	The amount of revenue that an agency is entitled to receive.
Equalization Aid	The extra State aid provided in some years to a low revenue district to increase its base revenue limit toward the statewide average.
Expenditure	Charges incurred, whether paid or unpaid, which are presumed to benefit the school district’s current fiscal year.
Financial Statements	The document published at periodic intervals, such as quarterly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.
Fiscal Crisis And Management Assistance Team (FCMAT)	The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.
Fiscal Year	A period of one year, the beginning and the ending dates of which are fixed by statute; in California, the period beginning on July 1 and ending on June 30.
Fixed Assets	Assets of a permanent character having continuing value; e.g., land, building, machinery, furniture, and equipment.
Full-Time Equivalent (FTE)	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund	An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.
Fund Balance	The difference between assets and liabilities. The fund equity of governmental and trust funds.
Furlough Days	Mandatory leaves of absence ordered by employers who are attempting to cut costs without firing employees. When a furlough day is ordered, employees take the day off without pay.
Gann Spending Limit	A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities counties, school districts, and special districts.
General Ledger	A basic group of accounts that record all transactions of a fund or entity.
General Obligation Bonds (GO Bonds)	Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.
Gifted and Talented Education (GATE)	The program provides significantly different educational services to students identified as gifted in the categories of intelligence, high academic achievement, creativity and leadership.
Governmental Accounting Standards Board (GASB)	Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.
Governmental Accounting Standards Board Statement No. 34 (GASB 34)	An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.
Headstart/State Preschool	This program is for three and-one-half year-old from low income families. The programs are state and federally funded. Headstart is federally funded; State Preschool is state funded.
Implicit Price Deflator	A measure of inflation used to compare expenditures over a period of time. The state uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

- Indirect Cost Rate** The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.
- Indirect Cost and Overhead** Administrative Costs or elements of cost necessary in the operation of a business or program or in the performance of a service that are of such nature that the amount applicable to each program or unit cannot be determined readily and accurately. The State requires that an indirect cost rate be calculated each year for indirect cost allocation to programs.
- Indirect Support Charges** Charges for routine services not performed as a special service for a particular program but allocated to using programs. An allocation of indirect costs.
- Individualized Education Program (IEP)** A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.
- Interfund Transfers** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the Local Educational Agency.
- Job Training Partnership Act (JTPA)** This is a federally funded program. Its purpose is to prepare youth and unskilled adults for entry into the labor force, and to afford job training to those economically disadvantaged individuals so they are able to obtain productive employment.
- Least Restrictive Environment (LRE)**- Students with disabilities are educated to the maximum extent appropriate with non-disabled students. Separate schooling, classes occurs when the nature of the disability is such that education in regular classes cannot be achieved satisfactorily.
- Local Control and Accountability Plan (LCAP)**- Under the LCFF each LEAs is required to prepare a Local Control Accountability Plan, (LCAP), which describes how the LEA intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to EC Section 52060(d).
- Local Control Funding Formula (LCFF)**- Signed into law on July 1, 2013, the LCFF, overhauls California's school finance system, replacing "revenue limits" and most "categorical funds" with a per-pupil base grant and supplemental and concentration grants based upon unduplicated counts of low-income, English Learner, and foster youth) students.
- Lottery** Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of per kindergarten through university students.

Low Incidence	Federal Personnel Services -- Federal Grant dollars to fund position (s) to work directly with Low Incidence students (i.e., Braille Transcriber).
Mandated Costs	School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.
Medi-cal Administrative (MAA)	This program, formally called SB-910, is a source of new revenue to the district that is based on the percent of time personnel spend doing "health related" activity.
Migrant Education	Federal Government supplemental program is for eligible students whose families do seasonal work and have to move periodically, which subsequently disrupts their education.
Miscellaneous Funds	Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.
Necessary Small School	An elementary school with less than 101 ADA or high school with less than 301 ADA which meets the standards of being "necessary."
Net Assets	The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.
No Child Left Behind Act (NCLB)	Much of federal funding for K-12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe.
Parcel Tax	A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate.
First Principal Apportionment (P-1)	Funding associated with the first period report of attendance (July 1 through December 31)
Second Principal Apportionment (P-2)	Funding associated with the second period report of attendance (July 1 through April 15)

- Professional Development Academy (PDA)** Will provide professional growth opportunities for all personnel to enhance their effectiveness in serving the needs of the students, increase the quality of their working environment, and promote parent and community confidence in the Norwalk-La Mirada Unified School District.
- Professional Growth Program** The intent of the program is to assist employees in developing, their skills that relate to their job duties and prospective job duties in the District by allowing bargaining unit members to participate in appropriated courses: university, college, adult school, institutes, conferences, seminars, workshops, and training within the State of California.
- Public Employee Relations Board (PERB)** A three-member body (appointed by the Governor) charged with the direct supervision and regulation of collective negotiations for California public school employers and employees.
- Public Employees' Retirement System (PERS)** State law requires that classified employees, their employer, and the state contribute to this retirement fund.
- PL94-142** Public Law 94-142 (Education for All Handicapped Children Act)-Federal dollars allocated to the state for the purpose of supplementing state money for the education of students with special needs.
- Prepaid Expenses** Items for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid interest, and premiums of unexpired insurance.
- Prior Year's Taxes** Tax revenues received in the current fiscal year which had been delinquent in a prior year. These revenues offset State aid in the current year in the revenue limit formula.
- Program Costs** Costs that are incurred and allocated to programs being operated by organizations or districts.
- Purchase Order** A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.
- Reduction-In-Force (RIF)** The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.
- Regional Occupational Center or Program (ROC/P)** A vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for district within that county.
- Requisition** A document submitted initiating a purchase order to secure specified articles or services. Issuance of materials from stock in a warehouse.
- Reserve** An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).
- Resource Specialist Program (RSP)** The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the

general education setting and offering instruction on a more individualized basis.

Restricted Funds Moneys whose use is restricted by legal requirements of the donor.

Revenue Limit The maximum amount of revenue which a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a based revenue limit amount per unit of ADA computed by formula each year from adjustments that are computed new each year. As of, 2013, Revenue Limit has been replaced by the Local Control Funding Formula.

Revolving Cash Fund A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

School Attendance Review Boards (SARB) These boards are designed to facilitate communication between the school district and other local government agencies on problems related to truancy suspension and expulsion. Their purpose is to deal with the procedures to be followed by the various governmental agencies involved.

School Boards By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

School Improvement Program (SIP) This is a state funded program that serves identified elementary schools in the District. The monies are to improve the K-8 program at the schools that are being served by providing supplemental educational services.

School Renewal Renewal is a process that empowers. Renewal funds continue to be a vehicle through which staff at the local schools can make decisions that will ultimately improve the process of educating students. Schools have an opportunity to examine issues, develop objectives and the associated activities and timeliness. These decisions meet the needs of the site as determined by those directly involved with the site.

Secured Roll That portion of the assessed value which is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll average about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB90) in 1972 that established the revenue limit system for funding school district.

Serrano Decision In 1974, the California superior Court ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the State's Constitution. This ruling established certain standards under which the school finance system would be constitutional, and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the then current system of school finance was in compliance with the earlier Court Order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling, and then appealed once again to the California Supreme Court. In August 1988, the California Supreme Court sent the Serrano case back to the Appellate

Court to hear only the relatively minor issue of county juvenile court school equalization. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals if the State provide additional juvenile court school equalization aid.

Service Request (Work Order) A written authorization of the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers and provision is made for accumulating and reporting labor, material, and other costs.

Site Based Budgeting A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Special Class/Special Day Class (SC/SDC) Self-contained special education classes to which students are assigned because their instructional plan requires attendance in special classes for a majority of the school day.

Special Education Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA) All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Standardized Account Code Structure (SACS) Standardized Account Code Structure is a method for school agencies to account for their revenue and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts were required to account by this method by 2002.

Standardized Testing And Reporting (STAR) New state testing program to better measure academic achievement. First given to grades 1-8 in April and May 1998.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS) funded by certificated employees, their employer and the state.

Stores Goods that are on hand in storerooms or warehouses and subject to requisition.

Subventions	The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies.
Sunset	The termination of a categorical program. A schedule is in current law for the Legislature to consider the sunset of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.
Supplemental Grant	Additional revenue provided by the State for districts that have below-average revenues per ADA from a combination of their revenue limit and funding for specified categorical programs.
Summer Youth Employment Training Program (SYETP)	This work experience project will provide meaningful summer employment for economically disadvantaged or handicapped youth 14-21 years of age. Recruitment of youth identified as "high risk" will be a high priority. Support activities will include a comprehensive assessment component, individualized counseling, and a multidimensional educational enrichment program.
Tax And Revenue Anticipation Notes (TRAN)	Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipated.
Title I	Title I, Part A and D, is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of the funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.
Title II	Title II, Part A is to increase the academic achievement of all students by helping schools and districts to: (1) improve teacher and principal quality through professional development and other activities, including reduced class-size; and (2) ensure all teachers are highly qualified.
Title III	Title III is to assist English Language Learner students to acquire English and achieve grade-level and graduation standards.
TUPE	Tobacco Use Prevention Program
Unduplicated Count	The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.
Unsecured Roll	That portion of assessed property which is movable, such as boats, planes, etc.
Waivers	Permission from the State Board of Education--or, in some cases, from the Superintendent of Public Instruction--to set aside the requirements of an Education code provision upon the request of a school district. (See Education Code Section 33050.)
Warrant	A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools, and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.
Work Order	See Service Request

Workability I

State monies to fund Special Education student workers while at the same exposing these students to hands on experience in various places of employment. Assembly Bill 2666 Special Education Preschool Continuation Federal Grant. Dollars to fund staffing supplies, services, etc., for 1-5 year old Special Education Preschool students.

General Acronyms

AB	Assembly Bill
ABE	Adult Basic Education
AC	California Administrative Code
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
API	Academic Performance Index
CCS	California Children's Services
CDE	California Department of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSBA	California School Board Association
CSEA	California School Employees Association
CTA	California Teachers Association
DOF	Department of Finance
EIA	Economic Impact Aid
ESL	English as a Second Language
FTE	Full-Time Equivalent
ITS	Integrated Technology Services
JPA	Joint Powers Agreement
LACOE	Los Angeles County Office of Education
LAO	Legislative Analyst's Office
LEA	Local Education Agency (i.e., a school district or county office of education)
OPSC	Office of Public School Construction (replaces Office of Local Assistance (OLA))
NLMAA	Norwalk-La Mirada Administrative Association
RL	Revenue Limit
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SB	Senate Bill
SBCP	School Based Coordination Program
SBE	State Board of Education
SCE	State Compensatory Education
SCO	State Controller's Office
SDE	State Department of Education
SDMC	Share Decision Making Council
SELPA	Special Education Local Plan Area
SPI	Superintendent of Public Instruction
TANLA	Teachers Association of the Norwalk-La Mirada Area