

SECOND INTERIM FINANCIAL STATEMENT

JULY 1, 2021 TO JANUARY 31, 2022

MARCH 10, 2022

San Mateo Union High School District
County of San Mateo

ADMINISTRATION

Kevin Skelly, Ph.D., Superintendent

Kirk Black, Ed.D., Deputy Superintendent, Human Resources and Student Services

Yancy Hawkins, CPA, Associate Superintendent and Chief Business Officer

Julia Kempkey, Ed.D., Assistant Superintendent, Curriculum and Instruction

BOARD OF TRUSTEES

Peter H. Hanley, President

Linda Lees Dwyer, Clerk

Greg Land, Clerk

Ligia Andrade Zúñiga, Trustee

Robert H. Griffin, Trustee

**San Mateo Union High School District
Fund Narrative
General Fund**

BEGINNING BALANCE

On June 24, 2021, the Board of Trustees adopted the 2021-22 General Fund budget. At that time, the beginning balance was projected at \$36,463,221. The actual beginning balance is dependent upon the closing of the prior year financial records. This includes posting all revenue and expenditures, account receivables and outstanding liabilities. After the District's 2020-21 General Fund financial records were closed in September, the 2020-21 ending balance increased by \$1,597,007 to \$38,060,228. The unrestricted beginning balance increased by \$5,142,621 and the restricted beginning balance decreased by (\$3,545,613). The change was the result of unspent expenditure budgets including significant unspent special education contracts.

The components of the 2020-21 Unaudited Actuals for the General Fund ending balance included:

2020-21 Beginning Balance	\$23,568,700
2020-21 Change Fund Balance	<u>\$14,491,529</u>
Ending Balance	\$38,060,229*
Revolving Cash and Inventory	(\$ 20,000)
Stores	(\$ 38,192)
Prepaid Items	(\$ 133,840)
Restricted Reserve	(\$ 3,399,367)
Site Carryover and Specific Commitments	(\$ 5,515,819)
Basic Aid Reserve	18.2%

*The beginning balance includes \$1.3M in program carryover.

The components of the 2021-22 Second Interim report ending balance includes:

2021-22 Beginning Balance	\$38,060,229
2021-22 Change in Fund balance	(\$ 3,325,644)
Basic Aid Reserve	16.2%

ENROLLMENT

Enrollment forecasts are generated using the standard demographic method for forecasting populations, the Cohort Survival methodology. The Cohort Survival methodology relies on historical enrollment and birth data to capture the effects of migration, housing changes and natural trends in population.

The model incorporates the following factors:

1. New construction
2. Property turn over
3. Interest rate changes
4. Unprecedented slow-down or acceleration in the economy

The student enrollment is anticipated to gradually decline in the next five years. The enrollment model does not incorporate factors exhibiting the impacts the pandemic has on student enrollment.

ADA, Enrollment, and Unduplicated Pupil Count

Fiscal Year	ADA	Enrollment	Unduplicated Pupil Count
2023-24	8,172	8,472	28.47%
2022-23	8,369	8,677	27.70%
2021-22	8,773	9,098	27.53%
2020-21	8,748	9,203	27.20%
2019-20	8,748	9,314	27.90%
2018-19	8,499	9,020	26.75%

GENERAL FUND REVENUES

The District receives 84.6% of its revenues from Local Control Funding Formula sources. This category includes local property tax collections, state funding and miscellaneous county tax revenues. The revenue projection is based on the P-1 Report. The defining characteristic of the San Mateo Union High School District finances is its Basic Aid status. The property taxes collected for most school districts are not sufficient to fund the state “Local Control Funding Formula” therefore the State provides the balance of the “LCFF apportionment”. These LCFF districts are less concerned about property tax levels since any “LCFF” shortfall will be backfilled by the State.

Approximately 100 of the 1,000 school districts in the state have local property tax revenues which, given their enrollment level, result in dollars per Average Daily Attendance (ADA) which exceed the per pupil “LCFF” apportionment. State law allows these districts to keep all of their property tax revenues. These districts, including San Mateo Union High School District, receive no “LCFF” funding from the State. This places a significant dependence on local property taxes. Since property taxes make up the lion’s share of the District’s revenues, staff monitors assessed valuation growth, major property tax owners and refunds. The District receives an additional \$71,340,319 because of its Basic Aid Status.

Property tax revenue is uncertain and can be subject to dramatic changes. This is due to the cyclical nature of property values as well as the limitations on the County information systems. Thus, while the additional revenue a Basic Aid District receives is extremely helpful, the District’s financial picture must be monitored very carefully for signs of change. The District takes appropriate actions and focuses on long term financial planning and has reserves greater than the mandated state level so that changes in the financial climate can be accommodated.

The District receives 15.4% of its revenues from the federal, state and local sources.

GENERAL FUND EXPENDITURES

SALARY AND BENEFITS

77.0% of the District’s General Fund Expenditure Budget is earmarked for salaries and benefits. This includes salary, statutory payroll taxes, retirement and health and welfare contributions. The budget includes a 2.5% salary schedule increase for bargaining units.

The average salary and benefit for a certificated employee is \$174,180.

The cost of step and column is \$1,487,123.

The cost of a 1% compensation increase is as follows:

Certificated Bargaining Unit Member	\$ 776,481
Classified Bargaining Unit Member	\$ 379,095
<u>Management/Confidential</u>	<u>\$ 134,962</u>
Total	\$1,290,538

The District is required by law to provide certain benefits to its employees. These statutory benefits include retirement funding (State Teachers Retirement System, STRS, for certificated employees and Public Employees Retirement System, PERS, for classified employees), Social Security and Medicare contributions, Unemployment Insurance, and Worker’s Compensation benefits.

In addition to these statutorily required benefits, the District contributes a fixed amount for health and welfare benefits for its employees. These benefits include medical, dental, vision insurance, employee assistance program, life and disability insurance.

The district contribution to health and welfare is capped at \$26,086.

SERVICES AND OTHER OPERATING EXPENSES

Includes expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities and legal and other operating expenditures. Expenditures may be authorized by contracts agreements, purchase orders and in like manners.

CAPITAL OUTLAY

Includes expenditures for land, buildings, equipment, capitalized complements of books for new libraries, and other intangible capital assets, such as computer software, including items acquired through leases with option to purchase.

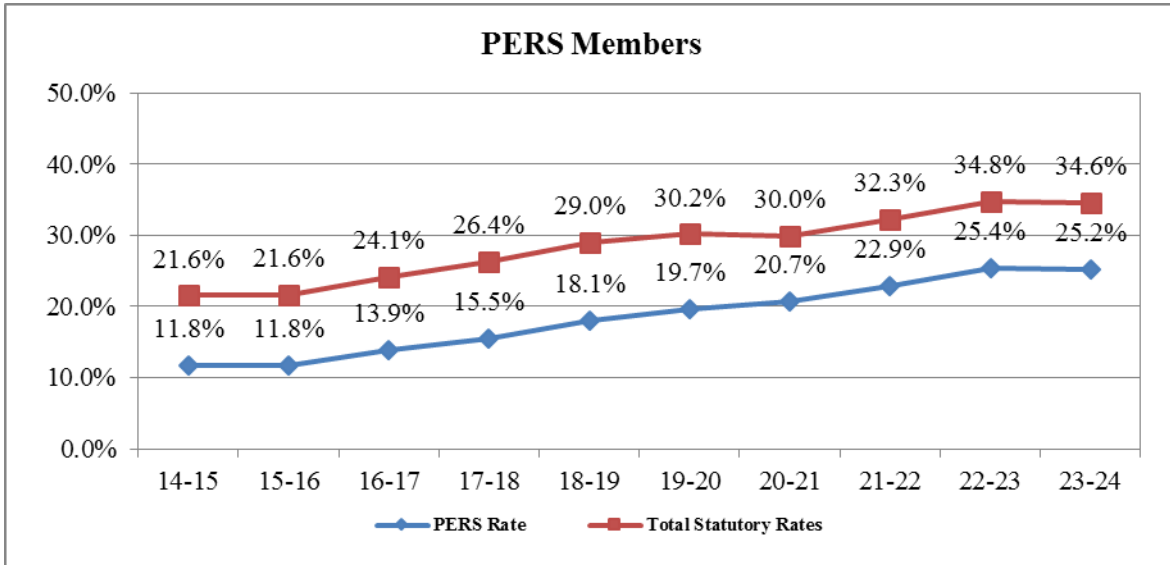
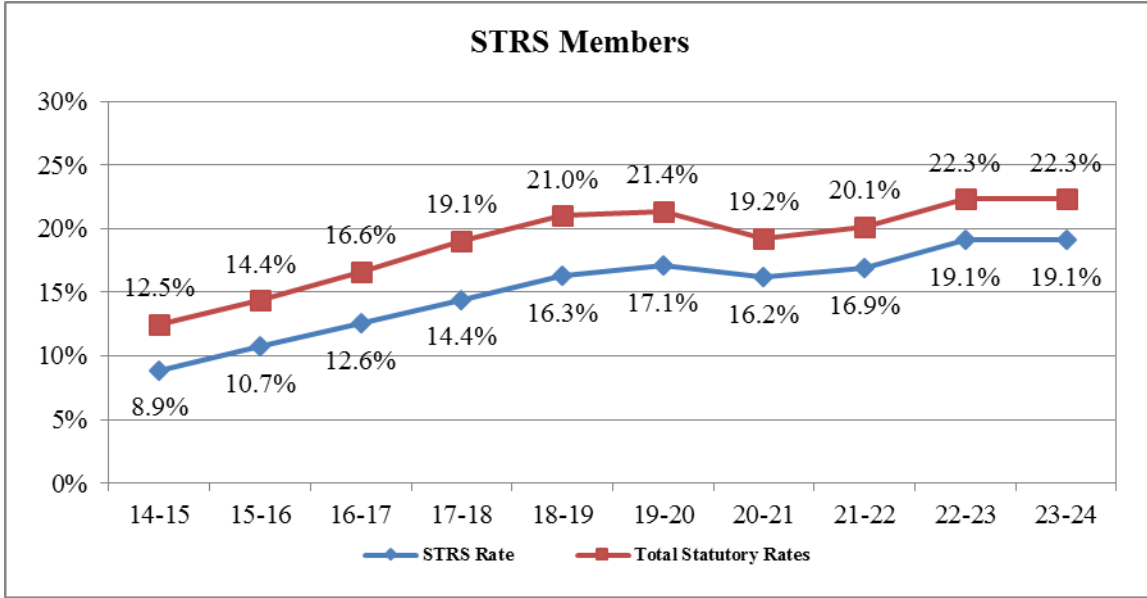
OTHER OUTGO

Includes expenditures for items such as tuition, excess cost payments, pass-through funds, transfers out, debt service and transfers between funds.

INTERFUND TRANSFERS

Interfund transfers are flows of assets between funds without equivalent flows of assets in return and without a requirement for repayment.

CHANGES IN RETIREMENT CONTRIBUTIONS



BUDGET ASSUMPTIONS

	2021-22 Budget	2021-22 1st Interim	2021-22 2nd Interim	2022-23 MYP	2023-24 MYP
Assessed Valuation	4.00%	3.83%	3.83%	3.50%	3.50%
COLA (Department of Finance)	5.07%	5.07%	5.07%	5.33%	3.61%
Projected Enrollment	9,141	9,098	9,098	8,677	8,472
Prior Year CALPADS Enrollment	9,221	9,221	9,221	9221	9221
Change in Enrollment	(80)	(123)	(123)	(544)	(749)
Change in Enrollment	8,745.96	8,857.07	8,857.07	8,891.63	8779.31
Change in Enrollment	(44.30)	111.11	-	145.67	(112.32)
State, Federal & Local Funding	\$ 194,338,436	\$ 206,940,937	\$ 210,614,689	\$ 197,831,528	\$ 203,322,317
Lottery Funding UNRE/ ADA	\$ 150.00	\$ 163.00	\$ 163.00	\$ 163.00	\$ 163.00
Lottery Funding UNRE \$	\$ 1,311,894	\$ 1,425,598	\$ 1,425,598	\$ 1,425,598	\$ 1,425,598
Lottery Funding RE Prop 20/ ADA	\$ 49.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00
Lottery Funding RE Prop 20 \$	\$ 428,552	\$ 568,490	\$ 568,490	\$ 568,490	\$ 568,490
Mandate Block Grant	\$ 63.17	\$ 63.17	\$ 63.17	\$ 66.54	\$ 68.94
Salary Increase	2.0%	2.5%	2.5%	0.0%	0.0%
Off Salary Schedule Per FTE	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -
Step & Column Increase	1.25%	1.25%	1.25%	1.25%	1.25%
Total Salary & Benefits	\$ 157,723,726	\$ 160,743,397	\$ 161,783,403	\$ 161,940,240	\$ 162,870,036
CalPERS Rates	22.91%	22.91%	22.91%	25.40%	25.20%
STRS Rates	16.92%	16.92%	16.92%	19.10%	19.10%
Unemployment Insurance	1.23%	0.50%	0.50%	0.50%	0.20%
Worker's Compensation	1.74%	1.70%	1.70%	1.70%	1.70%
Health & Welfare Cap	\$ 25,343	\$ 26,086	\$ 26,086	\$ 26,086	\$ 26,086
Contribution to RE Programs	\$ 34,870,345	\$ 33,969,272	\$ 33,696,222	\$ 37,125,524	\$ 38,005,050
Reserve Level UNRE Genl Fd 9%	\$ 18,286,147	\$ 19,234,050	\$ 19,254,630	\$ 18,158,597	\$ 18,313,533
Reserve for Econ Uncertainty 3%	\$ 6,095,382	\$ 6,411,350	\$ 6,418,210	\$ 6,052,866	\$ 6,104,511
FTE: Certificated	538.00	546.80	546.00	545.60	543.60
FTE: Classified	446.07	448.75	458.09	446.42	445.94

**REVENUE CHANGES – UNRESTRICTED & RESTRICTED
1st INTERIM: 2nd INTERIM FINANCIAL REPORTS**

TOTAL REVENUES INCREASED 1.74% **\$3,673,752**

UNRESTRICTED REVENUE SOURCES: **\$ 287,555**

- Increased 0.16% from the First Interim
- Represents 84.1% of total General Fund revenues

Other Local Revenues

- Facility Use \$ 203,000
- Transportation (\$ 100,000)
- All Other Local – Athletics \$ 184,555

RESTRICTED REVENUES SOURCES **\$3,386,196**

- Increased 11.2% from the First Interim
- Represents 15.9% of total General Fund revenues

Federal Revenue

- Title I (\$ 42,178)

State Deferred Program Revenue

- All Other State \$3,095,236
 - Correction due to SACS software limitations

Other Local Revenue

- All Other Local \$ 294,013

**EXPENDITURE CHANGES – UNRESTRICTED & RESTRICTED
1st INTERIM: 2nd INTERIM FINANCIAL REPORTS**

TOTAL EXPENDITURES INCREASED 0.25% **\$228,664**

UNRESTRICTED EXPENDITURES: **\$225,196**

- Unrestricted Expenditures increased 13.8%
- Represent 66.4% of total expenditures

Certificated Salaries \$101,787

Classified Salaries \$174,035

Employee Benefits \$218,276

- Health plan position from vacancies and migration

Materials and Supplies \$726,570

- Technology augmentations \$707,600

Services and Other (\$832,472)

- Utilities savings (\$351,561)

Equipment (\$163,000)

- Remove the purchase of one bus

RESTRICTED EXPENDITURES: **\$ 3,468**

- Restricted expenditures negligible change
- Represent 33.6% of total expenditures

Certificated Salaries \$187,998

Classified Salaries \$300,363

Employee Benefits \$ 57,547

Materials and Supplies (\$582,174)

Services and Other \$539,734

- Sub-agreements
- In Person and ELO Grants

Other Outgo (\$500,000)

**GENERAL FUND
FUTURE BUDGET CONSIDERATIONS**

FUTURE CONSIDERATIONS:

Property Tax Growth

Phase out of One-Time Funding

- In Person Instruction Grant
- Expanded Learning Opportunity Grant
- ESSER II/III
- Educator Effectiveness Grant
- A-G Grant
- TUPE

Staffing

- Elimination of positions funded by one-time funding

State mandated increases to pension rates

- STRS and PERS rates increasing over 2% in 22-23

Enrollment

- Student enrollment is anticipated to gradually decline over the next five years

AB 438 Classified Layoff

- Implementation

Negotiations

- Increases are not included in MYP

Special Education

- Student needs and costs

COVID-19

- Pandemic impacts

**GENERAL FUND
MULTI-YEAR PROJECTIONS**

2022-23 BUDGET ASSUMPTIONS

REVENUES:

LCFF Sources

- Secured Property Taxes 3.5% \$5.4M
- 12% reserve new taxes (\$0.6M)

EXPENDITURES:

Removal of one-time grants

Salaries and Benefits

- Step and Column movement 1.25% \$1.5M
- STRS 19.1% and PERS 25.4% rate increases \$2.6M
- No salary increase

Services and Other

- NPA and NPS increase by 5%
- Utilities increase by 5%

2023-24 BUDGET ASSUMPTIONS

REVENUES:

LCFF Sources

- Secured Property Taxes 3.5% \$5.6M
- 12% reserve new taxes (\$0.7M)

EXPENDITURES:

Salaries and Benefits

- Step and Column movement 1.25% \$1.5M
- STRS 19.1% and PERS 25.2% rate change \$0.2M
- No salary increase

Services and Other

- NPA and NPS increase 5%
- Utilities increase by 5%

Out year negative restricted balances are due to full budgeting of COVID-19 grants in 2021-22 (ESSER, ELO and IPI). Out year spending in those grants will be paid for from the unspent funds out of 2021-22 budget. No expectation of negative restricted balances in out years.

OTHER FUNDS NARRATIVE

Although the General Fund is the largest fund in the District, there are other important funds. These include the Student Activity Special Revenue Fund, Adult Education Fund, Cafeteria Fund, Deferred Maintenance Fund, Special Reserve Fund for Other than Capital Outlay Projects, Foundation Special Revenue Fund, Building Fund, Capital Facilities Fund, Special Reserve for Capital Projects Fund, and the Foundation Permanent Fund.

Fund 08 - Student Activity Special Revenue

The Student Activity Special Revenue Fund is for reporting Associated Student Body (ASB) activities that are determined to be governmental rather than fiduciary.

Fund 11 - Adult Education Fund

The Adult Education Fund is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. The State funds Adult Education through the Adult Education Consortium. The Adult Education Consortium funding can only be used for specific programs. Some of the Adult Education program cannot be funded using these resources and may require a contribution from their ending balance.

This fund is financially stable.

Fund 13 - Cafeteria Fund

The student nutrition program provides healthy meals for District students. Under the federal Universal Meals program, the District is providing free breakfast, lunch and snacks to all students on a daily basis.

The Universal Meals program is driving a significant increase in the number of meals the District is serving to students.

This fund is financially stable.

Fund 14 - Deferred Maintenance Fund

The Deferred Maintenance fund is used to account for revenues and expenditures relating to major maintenance projects. This includes plumbing, heating, air conditioning, electrical systems, a new roofing, interior and exterior painting, floor systems and the like.

While districts are required to continue to properly maintain their facilities and manage deferred maintenance needs, they are no longer required to set aside funds, nor is the state providing additional restricted funds, to meet these needs. However, the continued segregation of deferred maintenance funds is a critical first step to meeting the definition of good repair required by the Education Code, the Local Control and Accountability Plan, and living up to the state's expectations regarding local control.

The District no longer receives funding from the State for deferred maintenance. Any augmentation to the Fund is derived from General Fund resources.

This fund is financially stable.

Fund 17 - Special Reserve Fund for Other than Capital Outlay Projects

This fund is used primarily to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (Education Code Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately and the departure from GAAP explained.

This fund is financially stable.

Fund 19 - Foundation Special Revenue Fund

The Foundation Fund is used to account for the monies donated to the District and earmarked for specific purposes. Activity in this fund demonstrates the continued commitment by the community to fund the District's educational programs.

This fund is financially stable.

Fund 21 - Building Fund

The District has a \$385 million Measure L bond program. Current projects include the Capuchino and Mills Sports Complexes, Aragon, Hillsdale & Mills Transite Encapsulation, Hillsdale Domestic Waterline Replacement, Burlingame HVAC Replacements, District-Wide Public Address System and Path of Travel Lighting, with an estimated cost of \$128 million.

The District continues to maintain the high AAA rating by Moody's.

This fund is financially stable.

Fund 25 - Capital Facilities Fund

This Fund accounts for the impact fees collected on new construction and remodeling within the boundaries of the District as authorized by AB296. Based on the last developer fee study the fees increased to \$1.39 square foot for residential construction and \$.22 per square foot for commercial construction.

The fund is financially stable.

Fund 40 - Special Reserve for Capital Projects Fund

Fund 40-Special Reserve Fund is used for a number of capital projects.
The fund is financially stable.

Fund 57 - Foundation Permanent Fund

The Foundation Fund accounts for the proceeds from private purpose trust agreements. Interest earned from the principal of the trusts is often earmarked for student scholarships.

This fund is financially stable.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: March 10, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Valerie Miller Telephone: (650)558-2223
Title: Director of Budget and Fiscal Services E-mail: vmiller@smuhdsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund	G	G	G	G
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund	G	G	G	G
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	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	169,806,639.00	172,234,955.12	101,866,002.33	172,234,955.12	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	1,861,753.00	1,975,457.00	1,159,018.01	1,975,457.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,024,000.00	2,530,790.26	1,394,531.88	2,818,345.66	287,555.40	11.4%
5) TOTAL, REVENUES			173,692,392.00	176,741,202.38	104,419,552.22	177,028,757.78		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	63,550,597.00	63,888,647.01	38,370,699.68	63,990,434.35	(101,787.34)	-0.2%
2) Classified Salaries		2000-2999	22,740,078.00	23,379,918.47	13,352,601.44	23,553,952.75	(174,034.28)	-0.7%
3) Employee Benefits		3000-3999	33,298,535.00	32,736,821.89	20,045,617.57	32,955,098.36	(218,276.47)	-0.7%
4) Books and Supplies		4000-4999	5,046,059.00	5,864,143.53	2,432,835.95	6,590,713.40	(726,569.87)	-12.4%
5) Services and Other Operating Expenditures		5000-5999	11,350,183.00	12,811,302.46	6,187,889.87	11,978,830.39	832,472.07	6.5%
6) Capital Outlay		6000-6999	400,000.00	351,150.00	(48,850.00)	188,150.00	163,000.00	46.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	270,348.00	270,348.00	3.00	270,348.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(125,000.00)	(125,000.00)	0.00	(125,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			136,530,800.00	139,177,331.36	80,340,797.51	139,402,527.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			37,161,592.00	37,563,871.02	24,078,754.71	37,626,230.53		
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	3,766,198.00	3,856,287.00	3,856,287.00	3,856,287.00	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	(34,870,345.00)	(33,969,271.96)	0.00	(33,696,221.96)	273,050.00	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,636,543.00)	(37,825,558.96)	(3,856,287.00)	(37,552,508.96)		

Description	Resource Codes	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)			(1,474,951.00)	(261,687.94)	20,222,467.71	73,721.57		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,660,862.32	34,660,862.32		34,660,862.32	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)			34,660,862.32	34,660,862.32		34,660,862.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,660,862.32	34,660,862.32		34,660,862.32		
2) Ending Balance, June 30 (E + F1e)			33,185,911.32	34,399,174.38		34,734,583.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	35,000.00	35,000.00		35,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
		9760	27,035,529.11	24,823,145.27		28,261,373.88		
REU-3% Below	0000	9760	0.00					
Basic Aid Reserve - 4.5%	0000	9760	9,143,073.32					
Basic Aid Reserve - 4.5%	0000	9760	9,143,073.32					
2021-22 Deficit	0000	9760	1,474,951.00					
2022-23 Deficit	0000	9760	914,969.00					
2020-21 Carryover	0000	9760	1,311,822.00					
Technology	0000	9760	500,000.00					
Special Education	0000	9760	512,065.00					
Student Equity Initiative	0000	9760	300,000.00					
On-Salary schedule - 0.50% difference	0000	9760	625,568.00					
One-time \$2,000 per FTE	0000	9760	2,266,364.00					
Out-year Risk/Covid Pandemic Impact	0000	9760	843,643.47					
REU - 3%	0000	9760		0.00				
Basic Aid Reserve - 4.5%	0000	9760		9,617,025.17				
Basic Aid Reserve - 4.5%	0000	9760		9,617,025.17				
2021-22 Deficit	0000	9760		261,687.94				
2022-23 Deficit	0000	9760		2,408,590.00				
Student Equity Initiative	0000	9760		300,000.00				
Out-year Risk/Covid Pandemic Impact	0000	9760		2,618,816.99				
REU - 3% Below	0000	9760				0.00		
Basic Aid Reserve - 4.5%	0000	9760				9,627,315.02		
Basic Aid Reserve - 4.5%	0000	9760				9,627,315.02		
Student Equity Initiative	0000	9760				300,000.00		
2022-23 Deficit	0000	9760				2,351,135.00		
Out-year Risk/Covid Pandemic Impact	0000	9760				6,355,608.84		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,095,382.21	9,521,029.11		6,418,210.01		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,705,980.00	3,705,980.00	2,097,107.00	3,705,980.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,771,414.00	1,771,414.00	879,016.00	1,771,414.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	544,543.00	522,274.00	264,873.38	522,274.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	156,154,437.00	154,670,349.00	89,951,151.18	154,670,349.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,475,000.00	6,247,490.89	6,247,490.89	6,247,490.89	0.00	0.0%
Prior Years' Taxes		8043	(90,089.00)	(76,789.80)	10,819.25	(76,789.80)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,500,000.00	8,648,883.03	5,492,466.63	8,648,883.03	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			173,061,285.00	175,489,601.12	104,942,924.33	175,489,601.12	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,254,646.00)	(3,254,646.00)	(3,076,922.00)	(3,254,646.00)	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			169,806,639.00	172,234,955.12	101,866,002.33	172,234,955.12	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	549,859.00	549,859.00	552,585.00	549,859.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,311,894.00	1,425,598.00	606,433.01	1,425,598.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,861,753.00	1,975,457.00	1,159,018.01	1,975,457.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	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	652,000.00	652,000.00	382,695.69	855,000.00	203,000.00	31.1%
Interest		8660	850,000.00	850,000.00	204,716.01	850,000.00	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	40,000.00	325,735.81	322,695.11	325,735.81	0.00	0.0%
Interagency Services		8677	144,000.00	144,000.00	4,549.10	44,000.00	(100,000.00)	-69.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	50,000.00	50,000.00	7,192.50	50,000.00	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	288,000.00	509,054.45	472,683.47	693,609.85	184,555.40	36.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,024,000.00	2,530,790.26	1,394,531.88	2,818,345.66	287,555.40	11.4%
TOTAL, REVENUES			173,692,392.00	176,741,202.38	104,419,552.22	177,028,757.78	287,555.40	0.2%

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Certificated Teachers' Salaries		1100	49,577,499.00	49,602,502.14	29,985,788.15	49,691,704.86	(89,202.72)	-0.2%
Certificated Pupil Support Salaries		1200	4,790,295.00	4,787,985.00	2,788,067.57	4,720,731.30	67,253.70	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,309,044.00	6,522,175.34	3,834,238.94	6,522,175.34	0.00	0.0%
Other Certificated Salaries		1900	2,873,759.00	2,975,984.53	1,762,605.02	3,055,822.85	(79,838.32)	-2.7%
TOTAL, CERTIFICATED SALARIES			63,550,597.00	63,888,647.01	38,370,699.68	63,990,434.35	(101,787.34)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	645,621.00	670,500.43	393,847.18	688,335.91	(17,835.48)	-2.7%
Classified Support Salaries		2200	9,609,571.00	10,188,628.93	5,789,831.99	10,057,582.39	131,046.54	1.3%
Classified Supervisors' and Administrators' Salaries		2300	2,000,716.00	2,080,709.21	1,210,423.41	2,153,546.52	(72,837.31)	-3.5%
Clerical, Technical and Office Salaries		2400	7,616,769.00	7,840,203.74	4,699,568.19	7,884,481.90	(44,278.16)	-0.6%
Other Classified Salaries		2900	2,867,401.00	2,599,876.16	1,258,930.67	2,770,006.03	(170,129.87)	-6.5%
TOTAL, CLASSIFIED SALARIES			22,740,078.00	23,379,918.47	13,352,601.44	23,553,952.75	(174,034.28)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,711,080.00	10,697,051.07	6,397,065.29	10,761,891.47	(64,840.40)	-0.6%
PERS		3201-3202	5,110,662.00	5,068,377.72	2,645,012.64	5,037,502.09	30,875.63	0.6%
OASDI/Medicare/Alternative		3301-3302	2,623,196.00	2,605,708.87	1,547,804.96	2,657,119.06	(51,410.19)	-2.0%
Health and Welfare Benefits		3401-3402	12,042,781.00	12,037,028.52	7,258,321.16	12,220,534.22	(183,505.70)	-1.5%
Unemployment Insurance		3501-3502	1,061,219.00	585,608.75	257,050.49	535,856.51	49,752.24	8.5%
Workers' Compensation		3601-3602	1,499,597.00	1,493,046.96	877,137.21	1,492,195.01	851.95	0.1%
OPEB, Allocated		3701-3702	250,000.00	250,000.00	994,018.19	250,000.00	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	69,207.63	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,298,535.00	32,736,821.89	20,045,617.57	32,955,098.36	(218,276.47)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	125,000.00	32,741.44	3,074.15	33,188.87	(447.43)	-1.4%
Books and Other Reference Materials		4200	486,310.00	38,850.06	4,725.04	41,890.27	(3,040.21)	-7.8%
Materials and Supplies		4300	4,191,949.00	5,461,342.23	1,779,599.97	5,666,310.43	(204,968.20)	-3.8%
Noncapitalized Equipment		4400	242,800.00	331,209.80	645,436.79	849,323.83	(518,114.03)	-156.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,046,059.00	5,864,143.53	2,432,835.95	6,590,713.40	(726,569.87)	-12.4%
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	270,675.00	307,480.92	111,697.39	339,950.58	(32,469.66)	-10.6%
Dues and Memberships		5300	70,400.00	179,758.70	186,288.16	192,725.45	(12,966.75)	-7.2%
Insurance		5400-5450	1,549,636.00	1,385,386.46	1,360,423.74	1,385,386.46	0.00	0.0%
Operations and Housekeeping Services		5500	4,560,788.00	4,588,488.00	1,910,894.38	4,204,287.16	384,200.84	8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,650.00	377,675.90	117,322.19	304,539.89	73,136.01	19.4%
Transfers of Direct Costs		5710	(3,000.00)	(3,176.88)	(79.10)	(11,174.98)	7,998.10	-251.8%
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	4,407,284.00	5,775,919.36	2,401,663.33	5,332,127.80	443,791.56	7.7%
Communications		5900	142,750.00	199,770.00	99,679.78	230,988.03	(31,218.03)	-15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,350,183.00	12,811,302.46	6,187,889.87	11,978,830.39	832,472.07	6.5%

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)
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	400,000.00	351,150.00	(48,850.00)	151,150.00	200,000.00	57.0%
Equipment Replacement		6500	0.00	0.00	0.00	37,000.00	(37,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			400,000.00	351,150.00	(48,850.00)	188,150.00	163,000.00	46.4%
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	10,000.00	10,000.00	3.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	260,348.00	260,348.00	0.00	260,348.00	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)			270,348.00	270,348.00	3.00	270,348.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(120,000.00)	(120,000.00)	0.00	(120,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(125,000.00)	(125,000.00)	0.00	(125,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			136,530,800.00	139,177,331.36	80,340,797.51	139,402,527.25	(225,195.89)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	525,000.00	525,000.00	525,000.00	0.00	525,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	3,241,198.00	3,331,287.00	3,331,287.00	3,856,287.00	(525,000.00)	-15.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,766,198.00	3,856,287.00	3,856,287.00	3,856,287.00	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	(34,870,345.00)	(33,969,271.96)	0.00	(33,696,221.96)	273,050.00	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(34,870,345.00)	(33,969,271.96)	0.00	(33,696,221.96)	273,050.00	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(38,636,543.00)	(37,825,558.96)	(3,856,287.00)	(37,552,508.96)	273,050.00	-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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,102,782.00	5,975,482.95	2,614,852.91	5,975,482.95	0.00	0.0%
2) Federal Revenue		8100-8299	5,517,251.00	7,779,458.75	1,043,833.01	7,776,405.75	(3,053.00)	0.0%
3) Other State Revenue		8300-8599	9,861,728.00	14,122,596.03	4,602,394.07	17,217,832.03	3,095,236.00	21.9%
4) Other Local Revenue		8600-8799	164,283.00	2,322,196.74	2,142,867.58	2,616,210.19	294,013.45	12.7%
5) TOTAL, REVENUES			20,646,044.00	30,199,734.47	10,403,947.57	33,585,930.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,501,771.00	11,333,615.21	7,235,769.70	11,521,613.29	(187,998.08)	-1.7%
2) Classified Salaries		2000-2999	11,832,439.00	12,283,881.99	7,663,784.90	12,584,245.32	(300,363.33)	-2.4%
3) Employee Benefits		3000-3999	16,800,306.00	17,120,513.23	5,775,663.02	17,178,059.41	(57,546.18)	-0.3%
4) Books and Supplies		4000-4999	10,161,138.00	11,171,602.37	849,931.65	10,589,428.30	582,174.07	5.2%
5) Services and Other Operating Expenditures		5000-5999	9,931,755.00	14,079,287.67	5,780,823.88	14,619,021.60	(539,733.93)	-3.8%
6) Capital Outlay		6000-6999	150,000.00	184,151.54	174,653.18	184,151.54	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,500,000.00	4,500,000.00	1,212,896.90	4,000,000.00	500,000.00	11.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			62,882,409.00	70,678,052.01	28,693,523.23	70,681,519.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,236,365.00)	(40,478,317.54)	(18,289,575.66)	(37,095,588.54)		
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	34,870,345.00	33,969,271.96	0.00	33,696,221.96	(273,050.00)	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,870,345.00	33,969,271.96	0.00	33,696,221.96		

Description	Resource Codes	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)			(7,366,020.00)	(6,509,045.58)	(18,289,575.66)	(3,399,366.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,399,366.58	3,399,366.58		3,399,366.58	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)			3,399,366.58	3,399,366.58		3,399,366.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,399,366.58	3,399,366.58		3,399,366.58		
2) Ending Balance, June 30 (E + F1e)			(3,966,653.42)	(3,109,679.00)		0.00		
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	311,486.01	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(4,278,139.43)	(3,109,679.00)		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	5,102,782.00	5,975,482.95	2,614,852.91	5,975,482.95	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			5,102,782.00	5,975,482.95	2,614,852.91	5,975,482.95	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	1,623,101.00	2,373,982.91	(724,634.18)	2,373,982.91	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	362,346.00	384,911.73	69,980.00	342,734.00	(42,177.73)	-11.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	147,558.00	214,788.40	98,403.40	214,788.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	51,722.00	22,464.74	18,326.66	22,464.74	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	113,142.00	113,142.00	48,492.11	110,097.00	(3,045.00)	-2.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	177,547.00	547,322.97	90,065.97	547,322.97	0.00	0.0%
Career and Technical Education	3500-3599	8290	139,610.00	144,214.00	(0.68)	144,214.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,902,225.00	3,978,632.00	1,443,199.73	4,020,801.73	42,169.73	1.1%
TOTAL, FEDERAL REVENUE			5,517,251.00	7,779,458.75	1,043,833.01	7,776,405.75	(3,053.00)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	428,552.00	568,490.00	(17,369.36)	568,490.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	470,015.00	858,861.32	297,120.60	858,861.32	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	415,181.00	415,181.00	238,591.07	415,181.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,547,980.00	12,280,063.71	4,084,051.76	15,375,299.71	3,095,236.00	25.2%
TOTAL, OTHER STATE REVENUE			9,861,728.00	14,122,596.03	4,602,394.07	17,217,832.03	3,095,236.00	21.9%

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)
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	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	164,283.00	2,322,196.74	2,142,867.58	2,616,210.19	294,013.45	12.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			164,283.00	2,322,196.74	2,142,867.58	2,616,210.19	294,013.45	12.7%
TOTAL, REVENUES			20,646,044.00	30,199,734.47	10,403,947.57	33,585,930.92	3,386,196.45	11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,564,129.00	9,840,923.80	6,228,880.75	9,876,782.30	(35,858.50)	-0.4%
Certificated Pupil Support Salaries		1200	67,817.00	132,034.75	58,699.60	137,722.65	(5,687.90)	-4.3%
Certificated Supervisors' and Administrators' Salaries		1300	105,261.00	119,788.66	70,426.71	119,788.66	0.00	0.0%
Other Certificated Salaries		1900	764,564.00	1,240,868.00	877,762.64	1,387,319.68	(146,451.68)	-11.8%
TOTAL, CERTIFICATED SALARIES			9,501,771.00	11,333,615.21	7,235,769.70	11,521,613.29	(187,998.08)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,105,330.00	4,888,415.83	2,984,205.26	4,940,411.20	(51,995.37)	-1.1%
Classified Support Salaries		2200	4,246,904.00	4,676,335.97	2,760,178.80	4,745,760.28	(69,424.31)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	1,335,897.00	1,458,464.03	850,605.83	1,458,464.03	0.00	0.0%
Clerical, Technical and Office Salaries		2400	927,202.00	810,733.28	571,956.88	926,035.57	(115,302.29)	-14.2%
Other Classified Salaries		2900	217,106.00	449,932.88	496,838.13	513,574.24	(63,641.36)	-14.1%
TOTAL, CLASSIFIED SALARIES			11,832,439.00	12,283,881.99	7,663,784.90	12,584,245.32	(300,363.33)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,175,694.00	9,365,881.42	1,098,363.99	9,403,285.62	(37,404.20)	-0.4%
PERS		3201-3202	2,819,271.00	2,811,657.89	1,658,406.91	2,774,400.10	37,257.79	1.3%
OASDI/Medicare/Alternative		3301-3302	1,074,360.00	1,129,648.36	710,599.77	1,152,473.27	(22,824.91)	-2.0%
Health and Welfare Benefits		3401-3402	3,098,706.00	3,294,002.26	1,984,649.18	3,336,294.27	(42,292.01)	-1.3%
Unemployment Insurance		3501-3502	262,417.00	132,698.95	71,859.59	117,823.35	14,875.60	11.2%
Workers' Compensation		3601-3602	369,858.00	386,624.35	251,783.58	393,782.80	(7,158.45)	-1.9%
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			16,800,306.00	17,120,513.23	5,775,663.02	17,178,059.41	(57,546.18)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	428,552.00	428,552.00	153,522.13	428,552.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	17,591.85	81.12	59,821.03	(42,229.18)	-240.0%
Materials and Supplies		4300	9,621,586.00	10,321,416.55	402,047.00	9,643,329.91	678,086.64	6.6%
Noncapitalized Equipment		4400	110,000.00	404,041.97	294,281.40	457,725.36	(53,683.39)	-13.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,161,138.00	11,171,602.37	849,931.65	10,589,428.30	582,174.07	5.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,180,000.00	3,851,250.85	1,246,023.79	4,301,141.93	(449,891.08)	-11.7%
Travel and Conferences		5200	39,500.00	335,397.57	151,939.54	414,612.44	(79,214.87)	-23.6%
Dues and Memberships		5300	0.00	2,400.00	2,198.00	3,388.53	(988.53)	-41.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	375,000.00	522,605.75	208,802.96	528,794.75	(6,189.00)	-1.2%
Transfers of Direct Costs		5710	3,000.00	3,176.88	79.10	11,174.98	(7,998.10)	-251.8%
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	6,333,755.00	9,130,241.62	4,041,904.72	9,106,229.95	24,011.67	0.3%
Communications		5900	500.00	234,215.00	129,875.77	253,679.02	(19,464.02)	-8.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,931,755.00	14,079,287.67	5,780,823.88	14,619,021.60	(539,733.93)	-3.8%

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)
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	34,151.54	34,151.54	34,151.54	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	150,000.00	150,000.00	140,501.64	150,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,000.00	184,151.54	174,653.18	184,151.54	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	4,500,000.00	4,500,000.00	1,212,896.90	4,000,000.00	500,000.00	11.1%
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)			4,500,000.00	4,500,000.00	1,212,896.90	4,000,000.00	500,000.00	11.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, EXPENDITURES			62,882,409.00	70,678,052.01	28,693,523.23	70,681,519.46	(3,467.45)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	34,870,345.00	33,969,271.96	0.00	33,696,221.96	(273,050.00)	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			34,870,345.00	33,969,271.96	0.00	33,696,221.96	(273,050.00)	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,870,345.00	33,969,271.96	0.00	33,696,221.96	273,050.00	-0.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	174,909,421.00	178,210,438.07	104,480,855.24	178,210,438.07	0.00	0.0%
2) Federal Revenue		8100-8299	5,517,251.00	7,779,458.75	1,043,833.01	7,776,405.75	(3,053.00)	0.0%
3) Other State Revenue		8300-8599	11,723,481.00	16,098,053.03	5,761,412.08	19,193,289.03	3,095,236.00	19.2%
4) Other Local Revenue		8600-8799	2,188,283.00	4,852,987.00	3,537,399.46	5,434,555.85	581,568.85	12.0%
5) TOTAL, REVENUES			194,338,436.00	206,940,936.85	114,823,499.79	210,614,688.70		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	73,052,368.00	75,222,262.22	45,606,469.38	75,512,047.64	(289,785.42)	-0.4%
2) Classified Salaries		2000-2999	34,572,517.00	35,663,800.46	21,016,386.34	36,138,198.07	(474,397.61)	-1.3%
3) Employee Benefits		3000-3999	50,098,841.00	49,857,335.12	25,821,280.59	50,133,157.77	(275,822.65)	-0.6%
4) Books and Supplies		4000-4999	15,207,197.00	17,035,745.90	3,282,767.60	17,180,141.70	(144,395.80)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	21,281,938.00	26,890,590.13	11,968,713.75	26,597,851.99	292,738.14	1.1%
6) Capital Outlay		6000-6999	550,000.00	535,301.54	125,803.18	372,301.54	163,000.00	30.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,770,348.00	4,770,348.00	1,212,899.90	4,270,348.00	500,000.00	10.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(120,000.00)	(120,000.00)	0.00	(120,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			199,413,209.00	209,855,383.37	109,034,320.74	210,084,046.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,074,773.00)	(2,914,446.52)	5,789,179.05	530,641.99		
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	3,766,198.00	3,856,287.00	3,856,287.00	3,856,287.00	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			(3,766,198.00)	(3,856,287.00)	(3,856,287.00)	(3,856,287.00)		

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)			(8,840,971.00)	(6,770,733.52)	1,932,892.05	(3,325,645.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,060,228.90	38,060,228.90		38,060,228.90	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)			38,060,228.90	38,060,228.90		38,060,228.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,060,228.90	38,060,228.90		38,060,228.90		
2) Ending Balance, June 30 (E + F1e)			29,219,257.90	31,289,495.38		34,734,583.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	35,000.00	35,000.00		35,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	311,486.01	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	27,035,529.11	24,823,145.27		28,261,373.88		
REU-3% Below	0000	9760	0.00					
Basic Aid Reserve - 4.5%	0000	9760	9,143,073.32					
Basic Aid Reserve - 4.5%	0000	9760	9,143,073.32					
2021-22 Deficit	0000	9760	1,474,951.00					
2022-23 Deficit	0000	9760	914,969.00					
2020-21 Carryover	0000	9760	1,311,822.00					
Technology	0000	9760	500,000.00					
Special Education	0000	9760	512,065.00					
Student Equity Initiative	0000	9760	300,000.00					
On-Salary schedule - 0.50% difference	0000	9760	625,568.00					
One-time \$2,000 per FTE	0000	9760	2,266,364.00					
Out-year Risk/Covid Pandemic Impact	0000	9760	843,643.47					
REU - 3%	0000	9760		0.00				
Basic Aid Reserve - 4.5%	0000	9760		9,617,025.17				
Basic Aid Reserve - 4.5%	0000	9760		9,617,025.17				
2021-22 Deficit	0000	9760		261,687.94				
2022-23 Deficit	0000	9760		2,408,590.00				
Student Equity Initiative	0000	9760		300,000.00				
Out-year Risk/Covid Pandemic Impact	0000	9760		2,618,816.99				
REU - 3% Below	0000	9760				0.00		
Basic Aid Reserve - 4.5%	0000	9760				9,627,315.02		
Basic Aid Reserve - 4.5%	0000	9760				9,627,315.02		
Student Equity Initiative	0000	9760				300,000.00		
2022-23 Deficit	0000	9760				2,351,135.00		
Out-year Risk/Covid Pandemic Impact	0000	9760				6,355,608.84		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,095,382.21	9,521,029.11		6,418,210.01		
Unassigned/Unappropriated Amount		9790	(4,278,139.43)	(3,109,679.00)		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	3,705,980.00	3,705,980.00	2,097,107.00	3,705,980.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,771,414.00	1,771,414.00	879,016.00	1,771,414.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	544,543.00	522,274.00	264,873.38	522,274.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	156,154,437.00	154,670,349.00	89,951,151.18	154,670,349.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,475,000.00	6,247,490.89	6,247,490.89	6,247,490.89	0.00	0.0%
Prior Years' Taxes		8043	(90,089.00)	(76,789.80)	10,819.25	(76,789.80)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,500,000.00	8,648,883.03	5,492,466.63	8,648,883.03	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			173,061,285.00	175,489,601.12	104,942,924.33	175,489,601.12	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,254,646.00)	(3,254,646.00)	(3,076,922.00)	(3,254,646.00)	0.00	0.0%
Property Taxes Transfers		8097	5,102,782.00	5,975,482.95	2,614,852.91	5,975,482.95	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			174,909,421.00	178,210,438.07	104,480,855.24	178,210,438.07	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	1,623,101.00	2,373,982.91	(724,634.18)	2,373,982.91	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	362,346.00	384,911.73	69,980.00	342,734.00	(42,177.73)	-11.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	147,558.00	214,788.40	98,403.40	214,788.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	51,722.00	22,464.74	18,326.66	22,464.74	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	113,142.00	113,142.00	48,492.11	110,097.00	(3,045.00)	-2.7%
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	177,547.00	547,322.97	90,065.97	547,322.97	0.00	0.0%
Career and Technical Education	3500-3599	8290	139,610.00	144,214.00	(0.68)	144,214.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,902,225.00	3,978,632.00	1,443,199.73	4,020,801.73	42,169.73	1.1%
TOTAL, FEDERAL REVENUE			5,517,251.00	7,779,458.75	1,043,833.01	7,776,405.75	(3,053.00)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	549,859.00	549,859.00	552,585.00	549,859.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,740,446.00	1,994,088.00	589,063.65	1,994,088.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	470,015.00	858,861.32	297,120.60	858,861.32	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	415,181.00	415,181.00	238,591.07	415,181.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,547,980.00	12,280,063.71	4,084,051.76	15,375,299.71	3,095,236.00	25.2%
TOTAL, OTHER STATE REVENUE			11,723,481.00	16,098,053.03	5,761,412.08	19,193,289.03	3,095,236.00	19.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	652,000.00	652,000.00	382,695.69	855,000.00	203,000.00	31.1%
Interest		8660	850,000.00	850,000.00	204,716.01	850,000.00	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	40,000.00	325,735.81	322,695.11	325,735.81	0.00	0.0%
Interagency Services		8677	144,000.00	144,000.00	4,549.10	44,000.00	(100,000.00)	-69.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	50,000.00	50,000.00	7,192.50	50,000.00	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	452,283.00	2,831,251.19	2,615,551.05	3,309,820.04	478,568.85	16.9%
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			2,188,283.00	4,852,987.00	3,537,399.46	5,434,555.85	581,568.85	12.0%
TOTAL, REVENUES			194,338,436.00	206,940,936.85	114,823,499.79	210,614,688.70	3,673,751.85	1.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	58,141,628.00	59,443,425.94	36,214,668.90	59,568,487.16	(125,061.22)	-0.2%
Certificated Pupil Support Salaries		1200	4,858,112.00	4,920,019.75	2,846,767.17	4,858,453.95	61,565.80	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,414,305.00	6,641,964.00	3,904,665.65	6,641,964.00	0.00	0.0%
Other Certificated Salaries		1900	3,638,323.00	4,216,852.53	2,640,367.66	4,443,142.53	(226,290.00)	-5.4%
TOTAL, CERTIFICATED SALARIES			73,052,368.00	75,222,262.22	45,606,469.38	75,512,047.64	(289,785.42)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,750,951.00	5,558,916.26	3,378,052.44	5,628,747.11	(69,830.85)	-1.3%
Classified Support Salaries		2200	13,856,475.00	14,864,964.90	8,550,010.79	14,803,342.67	61,622.23	0.4%
Classified Supervisors' and Administrators' Salaries		2300	3,336,613.00	3,539,173.24	2,061,029.24	3,612,010.55	(72,837.31)	-2.1%
Clerical, Technical and Office Salaries		2400	8,543,971.00	8,650,937.02	5,271,525.07	8,810,517.47	(159,580.45)	-1.8%
Other Classified Salaries		2900	3,084,507.00	3,049,809.04	1,755,768.80	3,283,580.27	(233,771.23)	-7.7%
TOTAL, CLASSIFIED SALARIES			34,572,517.00	35,663,800.46	21,016,386.34	36,138,198.07	(474,397.61)	-1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,886,774.00	20,062,932.49	7,495,429.28	20,165,177.09	(102,244.60)	-0.5%
PERS		3201-3202	7,929,933.00	7,880,035.61	4,303,419.55	7,811,902.19	68,133.42	0.9%
OASDI/Medicare/Alternative		3301-3302	3,697,556.00	3,735,357.23	2,258,404.73	3,809,592.33	(74,235.10)	-2.0%
Health and Welfare Benefits		3401-3402	15,141,487.00	15,331,030.78	9,242,970.34	15,556,828.49	(225,797.71)	-1.5%
Unemployment Insurance		3501-3502	1,323,636.00	718,307.70	328,910.08	653,679.86	64,627.84	9.0%
Workers' Compensation		3601-3602	1,869,455.00	1,879,671.31	1,128,920.79	1,885,977.81	(6,306.50)	-0.3%
OPEB, Allocated		3701-3702	250,000.00	250,000.00	994,018.19	250,000.00	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	69,207.63	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,098,841.00	49,857,335.12	25,821,280.59	50,133,157.77	(275,822.65)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	553,552.00	461,293.44	156,596.28	461,740.87	(447.43)	-0.1%
Books and Other Reference Materials		4200	487,310.00	56,441.91	4,806.16	101,711.30	(45,269.39)	-80.2%
Materials and Supplies		4300	13,813,535.00	15,782,758.78	2,181,646.97	15,309,640.34	473,118.44	3.0%
Noncapitalized Equipment		4400	352,800.00	735,251.77	939,718.19	1,307,049.19	(571,797.42)	-77.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,207,197.00	17,035,745.90	3,282,767.60	17,180,141.70	(144,395.80)	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,180,000.00	3,851,250.85	1,246,023.79	4,301,141.93	(449,891.08)	-11.7%
Travel and Conferences		5200	310,175.00	642,878.49	263,636.93	754,563.02	(111,684.53)	-17.4%
Dues and Memberships		5300	70,400.00	182,158.70	188,486.16	196,113.98	(13,955.28)	-7.7%
Insurance		5400-5450	1,549,636.00	1,385,386.46	1,360,423.74	1,385,386.46	0.00	0.0%
Operations and Housekeeping Services		5500	4,560,788.00	4,588,488.00	1,910,894.38	4,204,287.16	384,200.84	8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	726,650.00	900,281.65	326,125.15	833,334.64	66,947.01	7.4%
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	10,741,039.00	14,906,160.98	6,443,568.05	14,438,357.75	467,803.23	3.1%
Communications		5900	143,250.00	433,985.00	229,555.55	484,667.05	(50,682.05)	-11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,281,938.00	26,890,590.13	11,968,713.75	26,597,851.99	292,738.14	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)
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	34,151.54	34,151.54	34,151.54	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	550,000.00	501,150.00	91,651.64	301,150.00	200,000.00	39.9%
Equipment Replacement		6500	0.00	0.00	0.00	37,000.00	(37,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			550,000.00	535,301.54	125,803.18	372,301.54	163,000.00	30.5%
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	10,000.00	10,000.00	3.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	4,760,348.00	4,760,348.00	1,212,896.90	4,260,348.00	500,000.00	10.5%
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)			4,770,348.00	4,770,348.00	1,212,899.90	4,270,348.00	500,000.00	10.5%
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	(120,000.00)	(120,000.00)	0.00	(120,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(120,000.00)	(120,000.00)	0.00	(120,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			199,413,209.00	209,855,383.37	109,034,320.74	210,084,046.71	(228,663.34)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	525,000.00	525,000.00	525,000.00	0.00	525,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	3,241,198.00	3,331,287.00	3,331,287.00	3,856,287.00	(525,000.00)	-15.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,766,198.00	3,856,287.00	3,856,287.00	3,856,287.00	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)			(3,766,198.00)	(3,856,287.00)	(3,856,287.00)	(3,856,287.00)	0.00	0.0%

Resource	Description	2021-22 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	475,026.40	670,378.46	773,651.95	298,625.55	62.9%
5) TOTAL, REVENUES			0.00	475,026.40	670,378.46	773,651.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	268.02	1,234.02	1,234.02	(966.00)	-360.4%
2) Classified Salaries		2000-2999	0.00	3,961.43	9,819.92	10,076.87	(6,115.44)	-154.4%
3) Employee Benefits		3000-3999	0.00	505.03	1,549.49	1,505.57	(1,000.54)	-198.1%
4) Books and Supplies		4000-4999	0.00	1,319,821.87	330,051.82	1,538,773.53	(218,951.66)	-16.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	302,379.21	198,178.13	373,971.12	(71,591.91)	-23.7%
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	1,626,935.56	540,833.38	1,925,561.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(1,151,909.16)	129,545.08	(1,151,909.16)		
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	(1,151,909.16)	129,545.08	(1,151,909.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,151,909.16	1,151,909.16		1,151,909.16	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)			1,151,909.16	1,151,909.16		1,151,909.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,151,909.16	1,151,909.16		1,151,909.16		
2) Ending Balance, June 30 (E + F1e)			1,151,909.16	0.00		0.00		
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			1,151,909.16	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5,424.33	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	475,026.40	664,954.13	773,651.95	298,625.55	62.9%
TOTAL, REVENUES			0.00	475,026.40	670,378.46	773,651.95		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	268.02	268.02	268.02	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	966.00	966.00	(966.00)	New
TOTAL, CERTIFICATED SALARIES			0.00	268.02	1,234.02	1,234.02	(966.00)	-360.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	402.33	5,038.47	4,803.92	(4,401.59)	-1094.0%
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	3,559.10	4,781.45	5,272.95	(1,713.85)	-48.2%
TOTAL, CLASSIFIED SALARIES			0.00	3,961.43	9,819.92	10,076.87	(6,115.44)	-154.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	11.51	11.51	11.51	0.00	0.0%
PERS		3201-3202	0.00	100.54	534.18	513.32	(412.78)	-410.6%
OASDI/Medicare/Alternative		3301-3302	0.00	306.84	767.75	749.84	(443.00)	-144.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	15.71	49.73	48.57	(32.86)	-209.2%
Workers' Compensation		3601-3602	0.00	70.43	186.32	182.33	(111.90)	-158.9%
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	505.03	1,549.49	1,505.57	(1,000.54)	-198.1%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	1,303,589.20	316,819.26	1,522,540.86	(218,951.66)	-16.8%
Noncapitalized Equipment		4400	0.00	16,232.67	13,232.56	16,232.67	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,319,821.87	330,051.82	1,538,773.53	(218,951.66)	-16.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	815.00	815.00	815.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	822.19	(822.19)	New
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	301,564.21	197,363.13	372,333.93	(70,769.72)	-23.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	302,379.21	198,178.13	373,971.12	(71,591.91)	-23.7%

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)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,626,935.56	540,833.38	1,925,561.11		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	617,946.00	626,556.00	42,897.24	626,556.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,511,853.00	5,000,281.84	2,528,991.00	5,000,281.84	0.00	0.0%
4) Other Local Revenue		8600-8799	230,000.00	327,184.29	210,294.80	327,184.29	0.00	0.0%
5) TOTAL, REVENUES			5,359,799.00	5,954,022.13	2,782,183.04	5,954,022.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,298,092.00	2,307,302.00	1,049,864.57	2,309,202.00	(1,900.00)	-0.1%
2) Classified Salaries		2000-2999	1,533,374.00	1,666,972.00	890,611.74	1,658,472.00	8,500.00	0.5%
3) Employee Benefits		3000-3999	1,300,851.00	1,356,971.00	726,839.53	1,379,171.00	(22,200.00)	-1.6%
4) Books and Supplies		4000-4999	83,900.00	908,809.39	41,056.63	921,829.39	(13,020.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	210,195.00	520,178.92	189,074.43	491,558.92	28,620.00	5.5%
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			5,426,412.00	6,760,233.31	2,897,446.90	6,760,233.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,613.00)	(806,211.18)	(115,263.86)	(806,211.18)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,613.00)	(806,211.18)	(115,263.86)	(806,211.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,416,231.15	7,416,231.15		7,416,231.15	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)			7,416,231.15	7,416,231.15		7,416,231.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,416,231.15	7,416,231.15		7,416,231.15		
2) Ending Balance, June 30 (E + F1e)			7,349,618.15	6,610,019.97		6,610,019.97		
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	739,598.18	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	6,610,019.97	6,610,019.97		6,610,019.97		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	617,946.00	626,556.00	42,897.24	626,556.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			617,946.00	626,556.00	42,897.24	626,556.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,511,853.00	4,977,871.84	2,506,581.00	4,977,871.84	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	22,410.00	22,410.00	22,410.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,511,853.00	5,000,281.84	2,528,991.00	5,000,281.84	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	34,858.31	75,000.00	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	115,000.00	115,000.00	73,874.94	115,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	137,184.29	101,561.55	137,184.29	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			230,000.00	327,184.29	210,294.80	327,184.29	0.00	0.0%
TOTAL, REVENUES			5,359,799.00	5,954,022.13	2,782,183.04	5,954,022.13		

Description	Resource Codes	Object Codes	Original Budget (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	1,815,907.00	1,806,907.00	767,698.24	1,775,507.00	31,400.00	1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	387,032.00	387,032.00	209,545.65	387,032.00	0.00	0.0%
Other Certificated Salaries		1900	95,153.00	113,363.00	72,620.68	146,663.00	(33,300.00)	-29.4%
TOTAL, CERTIFICATED SALARIES			2,298,092.00	2,307,302.00	1,049,864.57	2,309,202.00	(1,900.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	200,231.00	219,529.00	97,737.41	201,529.00	18,000.00	8.2%
Classified Support Salaries		2200	307,436.00	330,436.00	196,191.78	330,436.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	149,515.00	160,315.00	91,826.87	160,315.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	739,976.00	768,976.00	385,412.00	765,476.00	3,500.00	0.5%
Other Classified Salaries		2900	136,216.00	187,716.00	119,443.68	200,716.00	(13,000.00)	-6.9%
TOTAL, CLASSIFIED SALARIES			1,533,374.00	1,666,972.00	890,611.74	1,658,472.00	8,500.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	288,837.00	286,687.00	169,204.97	286,687.00	0.00	0.0%
PERS		3201-3202	346,696.00	349,696.00	174,621.18	349,696.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	143,375.00	151,215.00	83,910.33	167,715.00	(16,500.00)	-10.9%
Health and Welfare Benefits		3401-3402	408,219.00	455,419.00	257,046.81	459,419.00	(4,000.00)	-0.9%
Unemployment Insurance		3501-3502	47,127.00	46,257.00	9,548.90	46,457.00	(200.00)	-0.4%
Workers' Compensation		3601-3602	66,597.00	67,697.00	32,507.34	69,197.00	(1,500.00)	-2.2%
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			1,300,851.00	1,356,971.00	726,839.53	1,379,171.00	(22,200.00)	-1.6%
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	14,000.00	37,202.00	9,679.17	42,202.00	(5,000.00)	-13.4%
Materials and Supplies		4300	63,400.00	860,107.39	25,653.90	853,127.39	6,980.00	0.8%
Noncapitalized Equipment		4400	6,500.00	11,500.00	5,723.56	26,500.00	(15,000.00)	-130.4%
TOTAL, BOOKS AND SUPPLIES			83,900.00	908,809.39	41,056.63	921,829.39	(13,020.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	40,325.71	5,912.50	42,705.71	(2,380.00)	-5.9%
Dues and Memberships		5300	0.00	2,500.00	1,100.00	2,500.00	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	30,000.00	9,842.06	30,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	65,000.00	23,892.06	65,000.00	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	207,195.00	380,353.21	147,870.09	349,353.21	31,000.00	8.2%
Communications		5900	1,000.00	2,000.00	457.72	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,195.00	520,178.92	189,074.43	491,558.92	28,620.00	5.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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			5,426,412.00	6,760,233.31	2,897,446.90	6,760,233.31		

Description	Resource Codes	Object Codes	Original Budget (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	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,094,299.00	1,094,299.00	1,917,035.89	3,494,299.00	2,400,000.00	219.3%
3) Other State Revenue		8300-8599	82,981.00	82,981.00	118,776.08	262,981.00	180,000.00	216.9%
4) Other Local Revenue		8600-8799	1,011,338.00	1,011,338.00	37,728.99	1,011,338.00	0.00	0.0%
5) TOTAL, REVENUES			2,188,618.00	2,188,618.00	2,073,540.96	4,768,618.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,112,113.00	1,383,268.65	802,476.33	1,378,611.35	4,657.30	0.3%
3) Employee Benefits		3000-3999	598,491.00	712,874.70	397,976.37	720,987.69	(8,112.99)	-1.1%
4) Books and Supplies		4000-4999	614,416.00	749,002.86	595,695.56	3,110,943.22	(2,361,940.36)	-315.3%
5) Services and Other Operating Expenditures		5000-5999	95,300.00	100,300.00	60,430.68	241,903.95	(141,603.95)	-141.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	113,000.00	(113,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,540,320.00	3,065,446.21	1,856,578.94	5,685,446.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(351,702.00)	(876,828.21)	216,962.02	(916,828.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	525,000.00	525,000.00	525,000.00	0.00	(525,000.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			525,000.00	525,000.00	525,000.00	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)			173,298.00	(351,828.21)	741,962.02	(916,828.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,418,374.67	1,418,374.67		1,418,374.67	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)			1,418,374.67	1,418,374.67		1,418,374.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,418,374.67	1,418,374.67		1,418,374.67		
2) Ending Balance, June 30 (E + F1e)			1,591,672.67	1,066,546.46		501,546.46		
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			1,591,672.67	1,066,546.46		501,546.46		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,094,299.00	1,094,299.00	1,917,035.89	3,494,299.00	2,400,000.00	219.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,094,299.00	1,094,299.00	1,917,035.89	3,494,299.00	2,400,000.00	219.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	82,981.00	82,981.00	118,776.08	262,981.00	180,000.00	216.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			82,981.00	82,981.00	118,776.08	262,981.00	180,000.00	216.9%
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	976,538.00	976,538.00	16,920.36	976,538.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,800.00	1,800.00	6,414.53	1,800.00	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	33,000.00	33,000.00	14,394.10	33,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,011,338.00	1,011,338.00	37,728.99	1,011,338.00	0.00	0.0%
TOTAL, REVENUES			2,188,618.00	2,188,618.00	2,073,540.96	4,768,618.00		

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	943,443.00	1,204,165.15	701,392.52	1,199,507.85	4,657.30	0.4%
Classified Supervisors' and Administrators' Salaries		2300	168,670.00	179,103.50	101,083.81	179,103.50	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			1,112,113.00	1,383,268.65	802,476.33	1,378,611.35	4,657.30	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	246,080.00	308,201.75	159,655.18	308,201.75	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	85,077.00	105,820.41	55,463.32	105,820.41	0.00	0.0%
Health and Welfare Benefits		3401-3402	234,326.00	259,879.11	165,675.88	267,992.10	(8,112.99)	-3.1%
Unemployment Insurance		3501-3502	13,678.00	15,033.78	3,757.19	15,033.78	0.00	0.0%
Workers' Compensation		3601-3602	19,330.00	23,939.65	13,424.80	23,939.65	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			598,491.00	712,874.70	397,976.37	720,987.69	(8,112.99)	-1.1%
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	20,800.00	55,746.89	43,833.16	1,126,823.86	(1,071,076.97)	-1921.3%
Noncapitalized Equipment		4400	0.00	99,000.00	63,648.14	135,937.87	(36,937.87)	-37.3%
Food		4700	593,616.00	594,255.97	488,214.26	1,848,181.49	(1,253,925.52)	-211.0%
TOTAL, BOOKS AND SUPPLIES			614,416.00	749,002.86	595,695.56	3,110,943.22	(2,361,940.36)	-315.3%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,150.00	2,150.00	0.00	2,150.00	0.00	0.0%
Dues and Memberships		5300	200.00	200.00	0.00	200.00	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	92,950.00	97,950.00	60,430.68	239,553.95	(141,603.95)	-144.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,300.00	100,300.00	60,430.68	241,903.95	(141,603.95)	-141.2%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	113,000.00	(113,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	113,000.00	(113,000.00)	New
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	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
TOTAL, EXPENDITURES			2,540,320.00	3,065,446.21	1,856,578.94	5,685,446.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	525,000.00	525,000.00	525,000.00	0.00	(525,000.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			525,000.00	525,000.00	525,000.00	0.00	(525,000.00)	-100.0%
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)			525,000.00	525,000.00	525,000.00	0.00		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	465,793.96
7027	Child Nutrition: COVID State Supplemental Meal Reimbursen	35,752.50
Total, Restricted Balance		<u>501,546.46</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	47,000.00	47,000.00	12,739.53	47,000.00	0.00	0.0%
5) TOTAL, REVENUES			47,000.00	47,000.00	12,739.53	47,000.00		
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	2,100.00	150,000.00	(150,000.00)	New
6) Capital Outlay		6000-6999	1,800,000.00	1,800,000.00	0.00	1,800,000.00	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			1,800,000.00	1,800,000.00	2,100.00	1,950,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,753,000.00)	(1,753,000.00)	10,639.53	(1,903,000.00)		
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)			(1,753,000.00)	(1,753,000.00)	10,639.53	(1,903,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,726,088.09	2,726,088.09		2,726,088.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,726,088.09	2,726,088.09		2,726,088.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,726,088.09	2,726,088.09		2,726,088.09		
2) Ending Balance, June 30 (E + F1e)			973,088.09	973,088.09		823,088.09		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	973,088.09	973,088.09		823,088.09		
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			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	47,000.00	47,000.00	12,739.53	47,000.00	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			47,000.00	47,000.00	12,739.53	47,000.00	0.00	0.0%
TOTAL, REVENUES			47,000.00	47,000.00	12,739.53	47,000.00		

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%
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	0.00	0.00	2,100.00	150,000.00	(150,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	2,100.00	150,000.00	(150,000.00)	New
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,800,000.00	1,800,000.00	0.00	1,800,000.00	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			1,800,000.00	1,800,000.00	0.00	1,800,000.00	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			1,800,000.00	1,800,000.00	2,100.00	1,950,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,000.00	95,000.00	32,860.12	95,000.00	0.00	0.0%
5) TOTAL, REVENUES			95,000.00	95,000.00	32,860.12	95,000.00		
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)			95,000.00	95,000.00	32,860.12	95,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	525,000.00	525,000.00	New
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	525,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,000.00	95,000.00	32,860.12	620,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,160,961.64	8,160,961.64		8,160,961.64	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)			8,160,961.64	8,160,961.64		8,160,961.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,160,961.64	8,160,961.64		8,160,961.64		
2) Ending Balance, June 30 (E + F1e)			8,255,961.64	8,255,961.64		8,780,961.64		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	8,255,961.64	8,255,961.64		8,780,961.64		
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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	95,000.00	95,000.00	32,860.12	95,000.00	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			95,000.00	95,000.00	32,860.12	95,000.00	0.00	0.0%
TOTAL, REVENUES			95,000.00	95,000.00	32,860.12	95,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	525,000.00	525,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	525,000.00	525,000.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	525,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	123,849.62	146,334.27	158,313.25	34,463.63	27.8%
5) TOTAL, REVENUES			0.00	123,849.62	146,334.27	158,313.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	226.65	1,127.69	1,127.69	(901.04)	-397.5%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	46.25	102.19	102.19	(55.94)	-121.0%
4) Books and Supplies		4000-4999	0.00	568,967.31	84,135.46	594,602.50	(25,635.19)	-4.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	556,959.85	26,838.00	564,831.31	(7,871.46)	-1.4%
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	1,126,200.06	112,203.34	1,160,663.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,002,350.44)	34,130.93	(1,002,350.44)		
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	(1,002,350.44)	34,130.93	(1,002,350.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,002,350.44	1,002,350.44		1,002,350.44	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)			1,002,350.44	1,002,350.44		1,002,350.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,002,350.44	1,002,350.44		1,002,350.44		
2) Ending Balance, June 30 (E + F1e)			1,002,350.44	0.00		0.00		
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			708,477.32	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	293,873.12	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			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								
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	0.00	0.00	4,749.76	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	123,849.62	141,584.51	158,313.25	34,463.63	27.8%
TOTAL, OTHER LOCAL REVENUE			0.00	123,849.62	146,334.27	158,313.25	34,463.63	27.8%
TOTAL, REVENUES			0.00	123,849.62	146,334.27	158,313.25		

Description	Resource Codes	Object Codes	Original Budget (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	901.04	901.04	(901.04)	New
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	226.65	226.65	226.65	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	226.65	1,127.69	1,127.69	(901.04)	-397.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	38.35	61.37	61.37	(23.02)	-60.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	3.14	16.21	16.21	(13.07)	-416.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	1.08	5.60	5.60	(4.52)	-418.5%
Workers' Compensation		3601-3602	0.00	3.68	19.01	19.01	(15.33)	-416.6%
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	46.25	102.19	102.19	(55.94)	-121.0%
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	515,192.62	52,851.47	532,689.31	(17,496.69)	-3.4%
Noncapitalized Equipment		4400	0.00	53,774.69	31,283.99	61,913.19	(8,138.50)	-15.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	568,967.31	84,135.46	594,602.50	(25,635.19)	-4.5%

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	0.00	5,000.00	0.00	5,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	500.00	(500.00)	New
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	3,200.00	0.00	3,200.00	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	548,759.85	26,838.00	556,131.31	(7,371.46)	-1.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	556,959.85	26,838.00	564,831.31	(7,871.46)	-1.4%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,126,200.06	112,203.34	1,160,663.69		

Description	Resource Codes	Object Codes	Original Budget (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 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%
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 (- b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,303,000.00	1,303,000.00	4,101,841.95	5,587,979.88	4,284,979.88	328.9%
5) TOTAL, REVENUES			1,303,000.00	1,303,000.00	4,101,841.95	5,587,979.88		
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	11,326.82	37,388.79	(37,388.79)	New
3) Employee Benefits		3000-3999	0.00	0.00	1,860.88	7,730.84	(7,730.84)	New
4) Books and Supplies		4000-4999	100,000.00	23,465,478.85	123,650.54	23,941,797.71	(476,318.86)	-2.0%
5) Services and Other Operating Expenditures		5000-5999	66,000.00	51,457.27	69,791.19	447,784.08	(396,326.81)	-770.2%
6) Capital Outlay		6000-6999	400,000.00	144,604,204.67	14,945,441.40	128,024,840.37	16,579,364.30	11.5%
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			566,000.00	168,121,140.79	15,152,070.83	152,459,541.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			737,000.00	(166,818,140.79)	(11,050,228.88)	(146,871,561.91)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,241,198.00	3,241,198.00	3,241,198.00	3,241,198.00	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			3,241,198.00	3,241,198.00	3,241,198.00	3,241,198.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,978,198.00	(163,576,942.79)	(7,809,030.88)	(143,630,363.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	246,902,582.33	246,902,582.33		246,902,582.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,902,582.33	246,902,582.33		246,902,582.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,902,582.33	246,902,582.33		246,902,582.33		
2) Ending Balance, June 30 (E + F1e)			250,880,780.33	83,325,639.54		103,272,218.42		
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) Legally Restricted Balance		9740	14,451,665.11	14,751,665.11		17,701,644.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	236,429,115.22	68,573,974.43		85,570,573.43		
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								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		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	2,949,979.88	2,949,979.88	2,949,979.88	New
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	1,173,000.00	1,173,000.00	1,150,514.66	2,508,000.00	1,335,000.00	113.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	130,000.00	130,000.00	1,347.41	130,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,303,000.00	1,303,000.00	4,101,841.95	5,587,979.88	4,284,979.88	328.9%
TOTAL, REVENUES			1,303,000.00	1,303,000.00	4,101,841.95	5,587,979.88		

Description	Resource Codes	Object Codes	Original Budget (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	11,326.82	37,388.79	(37,388.79)	New
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	11,326.82	37,388.79	(37,388.79)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	745.78	3,003.36	(3,003.36)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	865.86	3,064.90	(3,064.90)	New
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	56.56	536.89	(536.89)	New
Workers' Compensation		3601-3602	0.00	0.00	192.68	1,125.69	(1,125.69)	New
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	1,860.88	7,730.84	(7,730.84)	New
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	100,000.00	23,425,478.85	99,041.13	23,094,346.91	331,131.94	1.4%
Noncapitalized Equipment		4400	0.00	40,000.00	24,609.41	847,450.80	(807,450.80)	-2018.6%
TOTAL, BOOKS AND SUPPLIES			100,000.00	23,465,478.85	123,650.54	23,941,797.71	(476,318.86)	-2.0%
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	7,000.00	(7,000.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	41,000.00	0.00	44,602.32	184,236.81	(184,236.81)	New
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	51,457.27	25,188.87	256,547.27	(205,090.00)	-398.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,000.00	51,457.27	69,791.19	447,784.08	(396,326.81)	-770.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	400,000.00	144,604,204.67	14,945,441.40	128,024,840.37	16,579,364.30	11.5%
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			400,000.00	144,604,204.67	14,945,441.40	128,024,840.37	16,579,364.30	11.5%
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			566,000.00	168,121,140.79	15,152,070.83	152,459,541.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,241,198.00	3,241,198.00	3,241,198.00	3,241,198.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,241,198.00	3,241,198.00	3,241,198.00	3,241,198.00	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)			3,241,198.00	3,241,198.00	3,241,198.00	3,241,198.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	17,701,644.99
Total, Restricted Balance		<u>17,701,644.99</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	765,000.00	765,000.00	1,748,257.51	765,000.00	0.00	0.0%
5) TOTAL, REVENUES			765,000.00	765,000.00	1,748,257.51	765,000.00		
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	3,716.30	3,716.30	(3,716.30)	New
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	3,716.30	3,716.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			765,000.00	765,000.00	1,744,541.21	761,283.70		
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)			765,000.00	765,000.00	1,744,541.21	761,283.70		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,747,586.32	9,747,586.32		9,747,586.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,747,586.32	9,747,586.32		9,747,586.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,747,586.32	9,747,586.32		9,747,586.32		
2) Ending Balance, June 30 (E + F1e)			10,512,586.32	10,512,586.32		10,508,870.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,631,751.11	3,631,751.11		3,631,751.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	6,880,835.21	6,880,835.21		6,877,118.91		
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	140,000.00	140,000.00	46,963.11	140,000.00	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	625,000.00	625,000.00	1,701,294.40	625,000.00	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			765,000.00	765,000.00	1,748,257.51	765,000.00	0.00	0.0%
TOTAL, REVENUES			765,000.00	765,000.00	1,748,257.51	765,000.00		

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	3,716.30	3,716.30	(3,716.30)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	3,716.30	3,716.30	(3,716.30)	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	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	3,716.30	3,716.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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	3,631,751.11
Total, Restricted Balance		<u>3,631,751.11</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	70,000.00	70,000.00	23,828.84	70,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	23,828.84	70,000.00		
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)			70,000.00	70,000.00	23,828.84	70,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	90,089.00	90,089.00	90,089.00	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	90,089.00	90,089.00	90,089.00		

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)			70,000.00	160,089.00	113,917.84	160,089.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,059,834.86	5,059,834.86		5,059,834.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,059,834.86	5,059,834.86		5,059,834.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,059,834.86	5,059,834.86		5,059,834.86		
2) Ending Balance, June 30 (E + F1e)			5,129,834.86	5,219,923.86		5,219,923.86		
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	1,938,889.00	2,028,978.00		2,028,978.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,190,945.86	3,190,945.86		3,190,945.86		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	23,828.84	70,000.00	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			70,000.00	70,000.00	23,828.84	70,000.00	0.00	0.0%
TOTAL, REVENUES			70,000.00	70,000.00	23,828.84	70,000.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	90,089.00	90,089.00	90,089.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	90,089.00	90,089.00	90,089.00	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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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	90,089.00	90,089.00	90,089.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	2,028,978.00
Total, Restricted Balance		<u>2,028,978.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5,891.67	5,891.67	5,891.67	New
5) TOTAL, REVENUES			0.00	0.00	5,891.67	5,891.67		
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	1,210,222.45	0.00	1,216,114.12	(5,891.67)	-0.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	50,530.48	50.00	50,530.48	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	1,260,752.93	50.00	1,266,644.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,260,752.93)	5,841.67	(1,260,752.93)		
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	(1,260,752.93)	5,841.67	(1,260,752.93)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,260,752.93	1,260,752.93		1,260,752.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,260,752.93	1,260,752.93		1,260,752.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,260,752.93	1,260,752.93		1,260,752.93		
2) Ending Balance, June 30 (E + F1e)			1,260,752.93	0.00		0.00		
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	1,260,752.93	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								
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	0.00	0.00	5,891.67	5,891.67	5,891.67	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5,891.67	5,891.67	5,891.67	New
TOTAL, REVENUES			0.00	0.00	5,891.67	5,891.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,210,222.45	0.00	1,216,114.12	(5,891.67)	-0.5%
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	1,210,222.45	0.00	1,216,114.12	(5,891.67)	-0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	50,530.48	50.00	50,530.48	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	50,530.48	50.00	50,530.48	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,260,752.93	50.00	1,266,644.60		
INTERFUND TRANSFERS								
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%
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 (- b + c - d + e)			0.00	0.00	0.00	0.00		

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

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)	8,814.49	8,814.49	8,773.21	8,773.21	(41.28)	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)	8,814.49	8,814.49	8,773.21	8,773.21	(41.28)	0%
5. District Funded County Program ADA						
a. County Community Schools	4.64	4.64	4.64	4.64	0.00	0%
b. Special Education-Special Day Class	26.50	26.50	26.50	26.50	0.00	0%
c. Special Education-NPS/LCI	7.49	7.49	7.49	7.49	0.00	0%
d. Special Education Extended Year	3.38	3.38	3.38	3.38	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	42.01	42.01	42.01	42.01	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,856.50	8,856.50	8,815.22	8,815.22	(41.28)	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)						

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			39,354,519.93	32,006,517.19	16,141,586.43	1,529,358.08	(15,081,598.07)	(16,744,344.03)	53,146,429.23	45,504,378.30	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		533,346.00	1,131,255.00	(500,638.00)	343,163.00	343,163.00	782,671.00	343,163.00	333,538.20	
	8020-8079		0.00	0.00	0.00	6,170,701.09	7,667,839.93	75,390,309.88	12,737,950.43	0.00	
	8080-8099		285,389.31	(325,847.00)	(1,298,616.31)	(434,462.00)	(434,462.00)	2,180,390.91	(434,462.00)	(260,371.68)	
	8100-8299		0.00	296,600.00	53,986.36	138,413.00	71,657.00	186,469.72	296,706.93	15,273.29	
	8300-8599		65,644.40	50,097.14	(202,439.48)	0.00	185,015.00	5,307,359.02	355,736.00	0.00	
	8600-8799		251,911.04	423,631.78	681,143.67	797,823.54	501,990.58	3,495,647.84	(2,614,748.99)	(14,244.69)	
	8910-8929										
	8930-8979										
TOTAL RECEIPTS			1,136,290.75	1,575,736.92	(1,266,563.76)	7,015,638.63	8,335,203.51	87,342,848.37	10,684,345.37	74,195.12	
C. DISBURSEMENTS											
	1000-1999		960,510.22	7,179,739.20	7,055,927.35	8,599,151.58	7,259,024.80	7,392,927.52	7,159,188.71	7,190,683.70	
	2000-2999		1,484,496.48	2,878,079.65	2,931,874.22	4,075,007.43	3,302,864.55	3,278,424.10	3,065,639.91	3,068,361.71	
	3000-3999		913,274.74	4,002,210.85	4,128,704.55	4,317,401.01	4,118,848.09	4,097,509.25	4,243,332.10	3,479,299.60	
	4000-4999		(61,088.44)	443,640.39	453,162.17	438,952.45	280,449.50	1,371,382.43	356,269.10	467,638.39	
	5000-5999		1,389,828.71	2,622,235.63	793,705.77	1,262,112.85	2,690,308.09	1,088,061.40	2,122,461.30	1,698,782.11	
	6000-6599		0.00	91,651.64	34,151.54	0.00	0.00	0.00	0.00	0.00	
	7000-7499		(489,108.10)	0.00	489,108.10	49,658.40	3.00	393,742.90	769,495.60	0.00	
	7600-7629		0.00	0.00	0.00	3,856,287.00	0.00	0.00	0.00	0.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			4,197,913.61	17,217,557.36	15,886,633.70	22,598,570.72	17,651,498.03	17,622,047.60	17,716,386.72	15,904,765.51	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	221,479.17	(126,636.42)	(6,800,000.00)	0.00	(11,441.53)	6,835,000.00	0.00	(6,157.99)	(6,835,000.00)	
	9200-9299	6,268,782.30	313,691.92	116,537.37	5,498,361.35	172,768.03	0.00	0.00	0.00	35,093.39	
	9310	53,048.41	0.00	2,000.00	0.00	51,048.41	0.00	0.00	0.00	0.00	
	9320	38,192.23	0.00	(14,492.97)	(5,576.03)	(34,553.01)	0.00	0.00	(28,852.91)	(33,051.89)	
	9330	133,839.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			6,715,341.91	187,055.50	(6,695,955.60)	5,492,785.32	177,821.90	6,835,000.00	0.00	(35,010.90)	(6,832,958.50)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	(4,569,134.18)	4,473,435.38	362,154.72	1,511,317.45	(794,154.04)	(818,548.56)	(169,972.49)	574,998.68	(1,196,989.98)	
	9610	(2,000,000.00)	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	(6,835,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	(1,440,498.76)	0.00	0.00	1,440,498.76	0.00	0.00	0.00	0.00	0.00	
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			(8,009,632.94)	4,473,435.38	(6,472,845.28)	2,951,816.21	1,205,845.96	(818,548.56)	(169,972.49)	574,998.68	(1,196,989.98)
<u>Nonoperating</u>											
	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS			14,724,974.85	(4,286,379.88)	(223,110.32)	2,540,969.11	(1,028,024.06)	7,653,548.56	169,972.49	(610,009.58)	(5,635,968.52)
E. NET INCREASE/DECREASE (B - C + D)			(7,348,002.74)	(15,864,930.76)	(14,612,228.35)	(16,610,956.15)	(1,662,745.96)	69,890,773.26	(7,642,050.93)	(21,466,538.91)	
F. ENDING CASH (A + E)			32,006,517.19	16,141,586.43	1,529,358.08	(15,081,598.07)	(16,744,344.03)	53,146,429.23	45,504,378.30	24,037,839.39	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		24,037,839.39	12,328,668.92	37,829,622.58	35,209,857.23				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	776,391.70	333,538.20	333,538.20	724,264.70			5,477,394.00	5,477,394.00
Property Taxes	8020-8079	8,172,905.01	42,155,488.54	11,657,295.30	6,059,716.94			170,012,207.12	170,012,207.12
Miscellaneous Funds	8080-8099	(455,650.44)	1,295,888.20	2,461,142.11	(227,825.22)	369,723.08		2,720,836.96	2,720,836.95
Federal Revenue	8100-8299	616,437.59	1,063,712.95	445,936.39	1,003,029.21	3,588,183.31		7,776,405.75	7,776,405.75
Other State Revenue	8300-8599	340,053.16	38,097.60	568,490.00	8,025,034.62	4,460,201.57		19,193,289.03	19,193,289.03
Other Local Revenue	8600-8799	670,661.26	157,444.95	532,325.82	550,969.05			5,434,555.85	5,434,555.85
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		10,120,798.28	45,044,170.44	15,998,727.82	16,135,189.30	8,418,107.96	0.00	210,614,688.71	210,614,688.70
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,662,025.69	6,912,174.39	7,261,207.16	715,642.10	163,845.22		75,512,047.64	75,512,047.64
Classified Salaries	2000-2999	3,053,176.02	2,856,973.74	3,112,885.67	2,645,802.80	384,611.79		36,138,198.07	36,138,198.07
Employee Benefits	3000-3999	4,345,624.40	4,167,893.52	4,139,131.79	8,056,956.50	122,971.37		50,133,157.77	50,133,157.77
Books and Supplies	4000-4999	3,277,668.76	3,064,150.37	2,379,851.99	4,008,565.14	699,499.45		17,180,141.70	17,180,141.70
Services	5000-5999	1,965,223.51	2,533,762.30	1,725,416.56	4,420,416.08	2,285,537.68		26,597,851.99	26,597,851.99
Capital Outlay	6000-6599	0.00	0.00	0.00	246,498.36	0.00		372,301.54	372,301.54
Other Outgo	7000-7499	1,658,580.61	8,262.46	0.00	1,117,887.91	152,717.12		4,150,348.00	4,150,348.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		3,856,287.00	3,856,287.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		21,962,298.99	19,543,216.78	18,618,493.17	21,211,768.89	3,809,182.63	0.00	213,940,333.71	213,940,333.71
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	7,165,715.11	0.00		221,479.17	
Accounts Receivable	9200-9299	132,330.24	0.00	0.00	0.00	(8,418,107.95)		(2,149,325.65)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		53,048.41	
Stores	9320	0.00	0.00	0.00	0.00	0.00		(116,526.81)	
Prepaid Expenditures	9330	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	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		132,330.24	0.00	0.00	7,165,715.11	(8,418,107.95)	0.00	(1,991,324.88)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	(3,809,182.63)		133,058.53	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		2,000,000.00	
Current Loans	9640	0.00	0.00	0.00	6,835,000.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		1,440,498.76	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		0.00	0.00	0.00	6,835,000.00	(3,809,182.63)	0.00	3,573,557.29	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS		132,330.24	0.00	0.00	330,715.11	(4,608,925.32)	0.00	(5,564,882.17)	
E. NET INCREASE/DECREASE (B - C + D)									
		(11,709,170.47)	25,500,953.66	(2,619,765.35)	(4,745,864.48)	0.01	0.00	(8,890,527.17)	(3,325,645.01)
F. ENDING CASH (A + E)									
		12,328,668.92	37,829,622.58	35,209,857.23	30,463,992.75				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								30,463,992.76	

	Object	Beginning Balances (Ref. Only)	Month							
			July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			30,463,992.75	25,170,426.07	7,992,344.27	176,601.98	(11,140,777.19)	(5,052,493.72)	56,561,289.49	42,049,799.28
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		274,215.30	274,215.30	493,587.54	493,587.54	493,587.54	493,587.54	493,587.54	493,587.54
	8020-8079		0.00	0.00	0.00	7,136,003.63	7,837,687.45	74,149,056.77	11,526,743.31	0.00
	8080-8099		267,228.93	(305,112.15)	(1,215,980.54)	(406,815.57)	(406,815.57)	2,041,644.55	(406,815.57)	(243,803.26)
	8100-8299		0.00	113,784.60	20,710.78	53,099.35	27,489.76	71,535.34	113,825.62	5,859.29
	8300-8599		38,328.67	29,250.89	(118,201.04)	0.00	108,027.18	3,098,878.59	207,708.33	0.00
	8600-8799		153,418.06	257,998.89	414,827.96	485,887.97	305,720.71	2,128,908.38	(1,592,426.15)	(8,675.25)
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			733,190.96	370,137.53	(405,055.30)	7,761,762.92	8,365,697.07	81,983,611.17	10,342,623.08	246,968.32
C. DISBURSEMENTS										
	1000-1999		944,882.98	7,062,926.78	6,941,129.32	8,459,245.70	7,140,922.43	7,272,646.58	7,042,710.64	7,073,693.22
	2000-2999		1,433,638.11	2,779,477.56	2,831,429.15	3,935,398.98	3,189,709.47	3,166,106.34	2,960,612.07	2,963,240.62
	3000-3999		961,066.63	4,211,647.51	4,344,760.65	4,543,331.65	4,334,388.40	4,311,932.90	4,465,386.69	3,661,372.19
	4000-4999		(23,755.33)	172,517.52	176,220.23	170,694.53	109,057.81	533,286.64	138,541.62	181,849.57
	5000-5999		1,293,237.59	2,439,993.97	738,544.34	1,174,397.80	2,503,335.49	1,012,442.68	1,974,953.25	1,580,719.16
	6000-6599		0.00	135,396.71	50,451.97	0.00	0.00	0.00	0.00	0.00
	7000-7499		0.00	0.00	0.00	49,814.15	0.00	394,977.82	771,909.02	0.00
	7600-7629		0.00	0.00	0.00	0.00	0.00	3,678,435.00	0.00	0.00
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,609,069.98	16,801,960.05	15,082,535.66	18,332,882.81	17,277,413.60	20,369,827.96	17,354,113.29	15,460,874.76
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	0.00	(15,000,000.00)	0.00	0.00	0.00	15,000,000.00	0.00	(7,500,000.00)	0.00
	9200-9299	8,418,107.95	0.00	0.00	8,418,107.95	0.00	0.00	0.00	0.00	0.00
	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320	154,719.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	133,839.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			8,706,666.79	(15,000,000.00)	0.00	8,418,107.95	0.00	15,000,000.00	0.00	(7,500,000.00)
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	(4,436,075.65)	1,417,687.66	746,259.28	746,259.28	746,259.28	0.00	0.00	0.00	0.00
	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640	0.00	(15,000,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			(4,436,075.65)	(13,582,312.34)	746,259.28	746,259.28	746,259.28	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			13,142,742.44	(1,417,687.66)	(746,259.28)	7,671,848.67	(746,259.28)	15,000,000.00	0.00	(7,500,000.00)
E. NET INCREASE/DECREASE (B - C + D)			(5,293,566.68)	(17,178,081.80)	(7,815,742.29)	(11,317,379.17)	6,088,283.47	61,613,783.21	(14,511,490.21)	(15,213,906.44)
F. ENDING CASH (A + E)			25,170,426.07	7,992,344.27	176,601.98	(11,140,777.19)	(5,052,493.72)	56,561,289.49	42,049,799.28	26,835,892.84
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		26,835,892.84	16,203,203.31	37,509,806.45	37,257,974.01				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	493,587.54	493,587.54	493,587.54	493,587.54	0.00		5,484,306.00	5,484,306.00
	8020-8079	8,282,879.22	44,067,415.92	13,158,840.50	6,141,256.20	0.00		172,299,883.00	172,299,883.00
	8080-8099	(426,655.71)	1,213,426.02	2,304,530.51	(213,327.86)	346,196.22		2,547,700.00	2,547,700.00
	8100-8299	236,483.83	408,071.99	171,074.49	384,791.90	1,376,534.05		2,983,261.00	2,983,261.00
	8300-8599	198,551.38	22,244.55	331,931.85	4,685,684.14	2,604,237.46		11,206,642.00	11,206,642.00
	8600-8799	408,444.00	95,886.62	324,195.37	335,549.44	0.00		3,309,736.00	3,309,736.00
	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
		9,193,290.26	46,300,632.64	16,784,160.26	11,827,541.36	4,326,967.73	0.00	197,831,528.00	197,831,528.00
C. DISBURSEMENTS									
	1000-1999	7,537,366.60	6,799,715.17	7,143,069.28	703,998.80	161,179.50		74,283,487.00	74,283,487.00
	2000-2999	2,948,575.19	2,759,094.74	3,006,239.22	2,555,158.44	371,435.11		34,900,115.00	34,900,115.00
	3000-3999	4,573,031.97	4,386,000.39	4,355,733.56	8,478,578.97	129,406.49		52,756,638.00	52,756,638.00
	4000-4999	1,274,580.24	1,191,549.79	925,448.08	1,558,802.40	272,012.90		6,680,806.00	6,680,806.00
	5000-5999	1,828,643.27	2,357,669.41	1,605,502.56	4,113,203.43	2,126,696.05		24,749,339.00	24,749,339.00
	6000-6599	0.00	0.00	0.00	364,151.32	0.00		550,000.00	550,000.00
	7000-7499	1,663,782.52	0.00	0.00	1,129,685.40	153,196.09		4,163,365.00	4,163,365.00
	7600-7629	0.00	0.00	0.00	0.00	0.00		3,678,435.00	3,678,435.00
	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
		19,825,979.79	17,494,029.50	17,035,992.70	18,903,578.76	3,213,926.14	0.00	201,762,185.00	201,762,185.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199	0.00	(7,500,000.00)	0.00	15,000,000.00	0.00		0.00	
	9200-9299	0.00	0.00	0.00	0.00	(4,326,967.73)		4,091,140.22	
	9310	0.00	0.00	0.00	0.00	0.00		0.00	
	9320	0.00	0.00	0.00	0.00	0.00		0.00	
	9330	0.00	0.00	0.00	0.00	0.00		0.00	
	9340	0.00	0.00	0.00	0.00	0.00		0.00	
	9490	0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	(7,500,000.00)	0.00	15,000,000.00	(4,326,967.73)	0.00	4,091,140.22	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599	0.00	0.00	0.00	152,717.12	(3,060,730.06)		748,452.56	
	9610	0.00	0.00	0.00	0.00	0.00		0.00	
	9640	0.00	0.00	0.00	15,000,000.00	0.00		0.00	
	9650	0.00	0.00	0.00	0.00	0.00		0.00	
	9690	0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	0.00	0.00	15,152,717.12	(3,060,730.06)	0.00	748,452.56	
<u>Nonoperating</u>									
	9910	0.00	0.00	0.00	0.00	0.00		0.00	
		0.00	(7,500,000.00)	0.00	(152,717.12)	(1,266,237.67)	0.00	3,342,687.66	
E. NET INCREASE/DECREASE (B - C + D)		(10,632,689.53)	21,306,603.14	(251,832.44)	(7,228,754.52)	(153,196.08)	0.00	(587,969.34)	(3,930,657.00)
F. ENDING CASH (A + E)		16,203,203.31	37,509,806.45	37,257,974.01	30,029,219.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,876,023.41	

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	213,940,333.71
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,776,405.75
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	172,301.54
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	125,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,856,287.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	296,526.24
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)				4,450,114.78
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	916,828.21
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)				202,630,641.39

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)*		8,815.22
B. Expenditures per ADA (Line I.E divided by Line II.A)		22,986.45
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.)	171,778,461.12	19,543.40
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)	171,778,461.12	19,543.40
B. Required effort (Line A.2 times 90%)	154,600,615.01	17,589.06
C. Current year expenditures (Line I.E and Line II.B)	202,630,641.39	22,986.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,575,944.71
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 156,957,458.77

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.92%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,072,009.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	652,755.74
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,774,765.67
9. Carry-Forward Adjustment (Part IV, Line F)	198,450.75
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,973,216.42

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	108,419,193.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,184,685.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,094,398.75
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,545,022.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,609,983.46
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,641,770.99
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	163,541.26
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,701,893.02
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,925,561.11
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,760,233.31
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,604,264.72
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,427,308.29
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	207,077,857.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 4.24%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 4.33%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,774,765.67</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(810,895.28)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.75%) times Part III, Line B19); zero if negative	<u>198,450.75</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.75%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.59%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>198,450.75</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>198,450.75</u>

Approved indirect cost rate: 3.75%
Highest rate used in any program: 3.59%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3550	139,214.00	5,000.00	3.59%
13	5310	3,604,264.72	120,000.00	3.33%

San Mateo Union High (69047)	2021-22	2022-23	2023-24
SUMMARY OF FUNDING			
General Assumptions			
COLA & Augmentation	5.07%	5.33%	3.61%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
LCFF Entitlement			
Base Grant	\$86,412,374	\$86,841,668	\$87,874,037
Grade Span Adjustment	2,248,026	2,254,317	2,283,722
Supplemental Grant	4,881,642	4,935,918	5,133,583
Concentration Grant	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	92,809	92,809	92,809
Add-ons: Home-to-School Transportation	223,674	223,674	223,674
Add-ons: Small School District Bus Replacement Program	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional Sta	\$93,858,525	\$94,348,386	\$95,607,825
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	754,163	754,163	754,163
Additional State Aid	-	-	-
Total LCFF Entitlement	94,612,688	95,102,549	96,361,988
LCFF Entitlement Per ADA	\$ 10,732	\$ 11,306	\$ 11,730
Components of LCFF By Object Code			
State Aid (Object Code 8011)	\$ 3,705,980	\$ 3,705,980	\$ 3,705,980
EPA (for LCFF Calculation purposes)	\$ 1,763,158	\$ 1,682,326	\$ 1,642,966
<i>Local Revenue Sources:</i>			
Property Taxes (Object 8021 to 8089)	\$ 167,673,482	\$ 172,299,883	\$ 177,899,975
In-Lieu of Property Taxes (Object Code 8096)	(5,426,455)	(5,715,125)	(5,921,781)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 162,247,027</i>	<i>\$ 166,584,758</i>	<i>\$ 171,978,194</i>
TOTAL FUNDING	167,716,165	171,973,064	177,327,140
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Excess Taxes	\$ 71,340,319	\$ 75,188,189	\$ 79,322,186
EPA in Excess to LCFF Funding	\$ 1,763,158	\$ 1,682,326	\$ 1,642,966
Total LCFF Entitlement	94,612,688	95,102,549	96,361,988
SUMMARY OF EPA			
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 1,763,158	\$ 1,682,326	\$ 1,642,966
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 1,763,158	\$ 1,682,326	\$ 1,642,966
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 89,414,563	\$ 89,850,148	\$ 90,911,922
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,881,642	\$ 4,935,918	\$ 5,133,583
Percentage to Increase or Improve Services	5.46%	5.49%	5.65%
SUMMARY OF STUDENT POPULATION			
Unduplicated Pupil Population			
Enrollment	9,098	8,677	8,472
COE Enrollment	32	32	32
Total Enrollment	9,130	8,709	8,504
Unduplicated Pupil Count	2,490	2,490	2,490
COE Unduplicated Pupil Count	10	10	10
Total Unduplicated Pupil Count	2,500	2,500	2,500
Rolling %, Supplemental Grant	27.5300%	27.7000%	28.4700%
Rolling %, Concentration Grant	27.5300%	27.7000%	28.4700%
SUMMARY OF LCFF ADA			
Prior Year ADA for the Hold Harmless - (net of current year charter shift)			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	8,708.45	8,194.51	7,790.35
LCFF Subtotal	8,708.45	8,194.51	7,790.35
NSS	-	-	-
Combined Subtotal	8,708.45	8,194.51	7,790.35
Current Year ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	8,734.08	8,329.92	8,133.12
LCFF Subtotal	8,734.08	8,329.92	8,133.12
NSS	-	-	-
Combined Subtotal	8,734.08	8,329.92	8,133.12
Change in LCFF ADA (excludes NSS ADA)	25.63	135.41	342.77
	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	8,734.08	8,329.92	8,133.12
Subtotal	8,734.08	8,329.92	8,133.12
	Current	Current	Current
Funded NSS ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
Subtotal	-	-	-
	Prior	Prior	Prior
NPS, CDS, & COE Operated			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	81.71	81.71	81.71
Subtotal	81.71	81.71	81.71
ACTUAL ADA (Current Year Only)			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	8,815.79	8,411.63	8,214.83
Total Actual ADA	8,815.79	8,411.63	8,214.83
TOTAL FUNDED ADA			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	8,815.79	8,411.63	8,214.83
Total	8,815.79	8,411.63	8,214.83

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	172,234,955.12	1.23%	174,356,406.00	3.13%	179,809,951.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,975,457.00	1.62%	2,007,557.00	1.05%	2,028,547.00
4. Other Local Revenues	8600-8799	2,818,345.66	-9.27%	2,557,000.00	0.00%	2,557,000.00
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	(33,696,221.96)	10.18%	(37,125,524.00)	2.37%	(38,005,050.00)
6. Total (Sum lines A1 thru A5c)		143,332,535.82	-1.07%	141,795,439.00	3.24%	146,390,448.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,990,434.35		64,166,948.00
b. Step & Column Adjustment				817,849.67		754,508.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(641,336.02)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,990,434.35	0.28%	64,166,948.00	1.18%	64,921,456.00
2. Classified Salaries						
a. Base Salaries				23,553,952.75		23,425,370.00
b. Step & Column Adjustment				115,886.24		198,642.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(244,468.99)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,553,952.75	-0.55%	23,425,370.00	0.85%	23,624,012.00
3. Employee Benefits	3000-3999	32,955,098.36	6.51%	35,100,814.00	-0.11%	35,061,242.00
4. Books and Supplies	4000-4999	6,590,713.40	-19.17%	5,327,417.00	-0.14%	5,320,011.00
5. Services and Other Operating Expenditures	5000-5999	11,978,830.39	-0.75%	11,889,225.00	1.54%	12,071,861.00
6. Capital Outlay	6000-6999	188,150.00	112.60%	400,000.00	0.00%	400,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	270,348.00	4.81%	283,365.00	4.82%	297,033.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(125,000.00)	0.00%	(125,000.00)	0.00%	(125,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,856,287.00	-4.61%	3,678,435.00	0.38%	3,692,239.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		143,258,814.25	0.62%	144,146,574.00	0.77%	145,262,854.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		73,721.57		(2,351,135.00)		1,127,594.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,660,862.32		34,734,583.89		32,383,448.89
2. Ending Fund Balance (Sum lines C and D1)		34,734,583.89		32,383,448.89		33,511,042.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	55,000.00		55,000.00		55,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	28,261,373.88		24,696,061.34		23,484,030.83
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,418,210.01		7,632,387.55		9,972,012.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,734,583.89		32,383,448.89		33,511,042.89

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	6,418,210.01		7,632,387.55		9,972,012.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		6,418,210.01		7,632,387.55		9,972,012.06
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.						
Covid funded positions and miscellaneous payroll payments are reduced/eliminated gradually in FY23 and FY24.						

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	5,975,482.95	0.00%	5,975,483.00	0.00%	5,975,483.00
2. Federal Revenues	8100-8299	7,776,405.75	-61.64%	2,983,261.00	0.00%	2,983,261.00
3. Other State Revenues	8300-8599	17,217,832.03	-46.57%	9,199,085.00	0.00%	9,199,085.00
4. Other Local Revenues	8600-8799	2,616,210.19	-71.23%	752,736.00	2.16%	768,990.00
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	33,696,221.96	10.18%	37,125,524.00	2.37%	38,005,050.00
6. Total (Sum lines A1 thru A5c)		67,282,152.88	-16.71%	56,036,089.00	1.60%	56,931,869.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,521,613.29		10,116,539.00
b. Step & Column Adjustment				204,558.40		200,074.91
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,609,632.69)		(225,111.91)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,521,613.29	-12.20%	10,116,539.00	-0.25%	10,091,502.00
2. Classified Salaries						
a. Base Salaries				12,584,245.32		11,474,745.00
b. Step & Column Adjustment				69,779.70		113,176.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,179,280.02)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,584,245.32	-8.82%	11,474,745.00	0.99%	11,587,921.00
3. Employee Benefits	3000-3999	17,178,059.41	2.78%	17,655,824.00	-0.41%	17,583,903.00
4. Books and Supplies	4000-4999	10,589,428.30	-87.22%	1,353,389.00	-0.51%	1,346,510.00
5. Services and Other Operating Expenditures	5000-5999	14,619,021.60	-12.03%	12,860,114.00	3.08%	13,256,012.00
6. Capital Outlay	6000-6999	184,151.54	-18.55%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,000,000.00	0.00%	4,000,000.00	5.00%	4,200,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,000.00	0.00%	5,000.00	0.00%	5,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		70,681,519.46	-18.49%	57,615,611.00	1.05%	58,220,848.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,399,366.58)		(1,579,522.00)		(1,288,979.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,399,366.58		0.00		(1,579,522.00)
2. Ending Fund Balance (Sum lines C and D1)		0.00		(1,579,522.00)		(2,868,501.00)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(1,579,522.00)		(2,868,501.00)
f. Total Components of Ending Fund Balance		0.00		(1,579,522.00)		(2,868,501.00)
(Line D3f must agree with line D2)						

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.						
Covid funded positions and miscellaneous payroll payments are reduced/eliminated gradually in FY23 and FY24.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	178,210,438.07	1.19%	180,331,889.00	3.02%	185,785,434.00
2. Federal Revenues	8100-8299	7,776,405.75	-61.64%	2,983,261.00	0.00%	2,983,261.00
3. Other State Revenues	8300-8599	19,193,289.03	-41.61%	11,206,642.00	0.19%	11,227,632.00
4. Other Local Revenues	8600-8799	5,434,555.85	-39.10%	3,309,736.00	0.49%	3,325,990.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		210,614,688.70	-6.07%	197,831,528.00	2.78%	203,322,317.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,512,047.64		74,283,487.00
b. Step & Column Adjustment				1,022,408.07		954,582.91
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,250,968.71)		(225,111.91)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,512,047.64	-1.63%	74,283,487.00	0.98%	75,012,958.00
2. Classified Salaries						
a. Base Salaries				36,138,198.07		34,900,115.00
b. Step & Column Adjustment				185,665.94		311,818.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,423,749.01)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,138,198.07	-3.43%	34,900,115.00	0.89%	35,211,933.00
3. Employee Benefits	3000-3999	50,133,157.77	5.23%	52,756,638.00	-0.21%	52,645,145.00
4. Books and Supplies	4000-4999	17,180,141.70	-61.11%	6,680,806.00	-0.21%	6,666,521.00
5. Services and Other Operating Expenditures	5000-5999	26,597,851.99	-6.95%	24,749,339.00	2.34%	25,327,873.00
6. Capital Outlay	6000-6999	372,301.54	47.73%	550,000.00	0.00%	550,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,270,348.00	0.30%	4,283,365.00	4.99%	4,497,033.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(120,000.00)	0.00%	(120,000.00)	0.00%	(120,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,856,287.00	-4.61%	3,678,435.00	0.38%	3,692,239.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		213,940,333.71	-5.69%	201,762,185.00	0.85%	203,483,702.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,325,645.01)		(3,930,657.00)		(161,385.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		38,060,228.90		34,734,583.89		30,803,926.89
2. Ending Fund Balance (Sum lines C and D1)		34,734,583.89		30,803,926.89		30,642,541.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	55,000.00		55,000.00		55,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	28,261,373.88		24,696,061.34		23,484,030.83
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,418,210.01		7,632,387.55		9,972,012.06
2. Unassigned/Unappropriated	9790	0.00		(1,579,522.00)		(2,868,501.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		34,734,583.89		30,803,926.89		30,642,541.89

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	6,418,210.01		7,632,387.55		9,972,012.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(1,579,522.00)		(2,868,501.00)
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)		6,418,210.01		6,052,865.55		7,103,511.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.49%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		8,773.21		8,369.05		8,172.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		213,940,333.71		201,762,185.00		203,483,702.00
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)		213,940,333.71		201,762,185.00		203,483,702.00
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)		6,418,210.01		6,052,865.55		6,104,511.06
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)		6,418,210.01		6,052,865.55		6,104,511.06
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(120,000.00)				
Other Sources/Uses Detail					0.00	3,856,287.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	120,000.00	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					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					525,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,241,198.00	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					90,089.00	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								

Second 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				
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	0.00	0.00	120,000.00	(120,000.00)	3,856,287.00	3,856,287.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	8,773.21	8,773.21		
Charter School	0.00	0.00		
Total ADA	8,773.21	8,773.21	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	8,849.05	8,369.05		
Charter School				
Total ADA	8,849.05	8,369.05	-5.4%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	8,736.73	8,172.25		
Charter School				
Total ADA	8,736.73	8,172.25	-6.5%	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 first interim projections 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)

District is basic aid and ADA variances have a minimal impact on funding.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	9,098	9,098		
Charter School				
Total Enrollment	9,098	9,098	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	9,177	8,677		
Charter School				
Total Enrollment	9,177	8,677	-5.4%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	9,060	8,472		
Charter School				
Total Enrollment	9,060	8,472	-6.5%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

District is basic aid and ADA variances have a minimal impact on funding.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	8,498	9,020	
Charter School			
Total ADA/Enrollment	8,498	9,020	94.2%
Second Prior Year (2019-20)			
District Regular	8,746	9,314	
Charter School			
Total ADA/Enrollment	8,746	9,314	93.9%
First Prior Year (2020-21)			
District Regular	8,748	9,203	
Charter School	0		
Total ADA/Enrollment	8,748	9,203	95.1%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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	8,773	9,098		
Charter School	0			
Total ADA/Enrollment	8,773	9,098	96.4%	Not Met
1st Subsequent Year (2022-23)				
District Regular	8,369	8,677		
Charter School				
Total ADA/Enrollment	8,369	8,677	96.5%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	8,172	8,472		
Charter School				
Total ADA/Enrollment	8,172	8,472	96.5%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

District is basic aid and ADA variances have a minimal impact on funding.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2021-22)	175,489,601.12	175,489,601.12	0.0%	Met
1st Subsequent Year (2022-23)	177,784,189.00	177,784,189.00	0.0%	Met
2nd Subsequent Year (2023-24)	183,361,817.00	183,361,817.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	105,805,091.46	120,695,988.76	87.7%
Second Prior Year (2019-20)	111,231,431.12	126,291,905.98	88.1%
First Prior Year (2020-21)	111,792,189.09	125,481,195.05	89.1%
	Historical Average Ratio:		88.3%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

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)	120,499,485.46	139,402,527.25	86.4%	Met
1st Subsequent Year (2022-23)	122,693,132.00	140,468,139.00	87.3%	Met
2nd Subsequent Year (2023-24)	123,606,710.00	141,570,615.00	87.3%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	7,779,458.75	7,776,405.75	0.0%	No
1st Subsequent Year (2022-23)	2,983,261.00	2,983,261.00	0.0%	No
2nd Subsequent Year (2023-24)	2,983,261.00	2,983,261.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	16,098,053.03	19,193,289.03	19.2%	Yes
1st Subsequent Year (2022-23)	11,190,896.00	11,206,642.00	0.1%	No
2nd Subsequent Year (2023-24)	11,208,476.00	11,227,632.00	0.2%	No

Explanation:
(required if Yes)

Update to SACS software allowed for balancing of resources.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	4,852,987.00	5,434,555.85	12.0%	Yes
1st Subsequent Year (2022-23)	3,322,568.00	3,309,736.00	-0.4%	No
2nd Subsequent Year (2023-24)	3,341,707.00	3,325,990.00	-0.5%	No

Explanation:
(required if Yes)

The district is generating additional revenue from the facilities use program. Also, the district received additional donations from parent groups.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	17,035,745.90	17,180,141.70	0.8%	No
1st Subsequent Year (2022-23)	6,629,819.00	6,680,806.00	0.8%	No
2nd Subsequent Year (2023-24)	6,618,864.00	6,666,521.00	0.7%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	26,890,590.13	26,597,851.99	-1.1%	No
1st Subsequent Year (2022-23)	23,442,405.00	24,749,339.00	5.6%	Yes
2nd Subsequent Year (2023-24)	23,956,842.00	25,327,873.00	5.7%	Yes

Explanation:
(required if Yes)

The district has received Covid funding and anticipates to spend it in FY22.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	28,730,498.78	32,404,250.63	12.8%	Not Met
1st Subsequent Year (2022-23)	17,496,725.00	17,499,639.00	0.0%	Met
2nd Subsequent Year (2023-24)	17,533,444.00	17,536,883.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	43,926,336.03	43,777,993.69	-0.3%	Met
1st Subsequent Year (2022-23)	30,072,224.00	31,430,145.00	4.5%	Met
2nd Subsequent Year (2023-24)	30,575,706.00	31,994,394.00	4.6%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Update to SACS software allowed for balancing of resources.

Explanation:

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

The district is generating additional revenue from the facilities use program. Also, the district received additional donations from parent groups.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,864,478.48	7,965,451.83	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		7,965,451.83	

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)	3.0%	3.0%	3.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.2%

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)	73,721.57	143,258,814.25	N/A	Met
1st Subsequent Year (2022-23)	(2,351,135.00)	144,146,574.00	1.6%	Not Met
2nd Subsequent Year (2023-24)	1,127,594.00	145,262,854.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In 2021-22, the district received a 2019-20 RDA adjustment of \$2.3M. This is one time and eliminated from the MYP.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	34,734,583.89	Met
1st Subsequent Year (2022-23)	30,803,926.89	Met
2nd Subsequent Year (2023-24)	30,642,541.89	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	30,463,992.75	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.)	8,773	8,369	8,172
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	213,940,333.71	201,762,185.00	203,483,702.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	213,940,333.71	201,762,185.00	203,483,702.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,418,210.01	6,052,865.55	6,104,511.06
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)	6,418,210.01	6,052,865.55	6,104,511.06

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)	6,418,210.01	7,632,387.55	9,972,012.06
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	(1,579,522.00)	(2,868,501.00)
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)	6,418,210.01	6,052,865.55	7,103,511.06
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.49%
District's Reserve Standard (Section 10B, Line 7):	6,418,210.01	6,052,865.55	6,104,511.06
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(33,969,271.96)	(33,696,221.96)	-0.8%	(273,050.00)	Met
1st Subsequent Year (2022-23)	(36,855,493.00)	(37,125,524.00)	0.7%	270,031.00	Met
2nd Subsequent Year (2023-24)	(37,849,480.00)	(38,005,050.00)	0.4%	155,570.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	3,856,287.00	3,856,287.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	3,678,435.00	3,678,435.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	3,692,239.00	3,692,239.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	Various	Fund 51		809,774,071
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	General, Cafeteria, and Adult Fund	Certificated and Classified Object Codes	329,724

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				810,103,795

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	45,960,117	52,812,399	57,869,277	62,678,858
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments:	45,960,117	52,812,399	57,869,277	62,678,858
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The General Obligations Bonds are paid from a levy against property owners and those funds are deposited into Fund 51.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	212,677.00	212,677.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	212,677.00	212,677.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2021	Jun 30, 2021

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	212,677.00	212,677.00
1st Subsequent Year (2022-23)	212,677.00	212,677.00
2nd Subsequent Year (2023-24)	212,677.00	212,677.00
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)	250,000.00	250,000.00
1st Subsequent Year (2022-23)	250,000.00	250,000.00
2nd Subsequent Year (2023-24)	250,000.00	250,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	212,677.00	212,677.00
1st Subsequent Year (2022-23)	212,677.00	212,677.00
2nd Subsequent Year (2023-24)	212,677.00	212,677.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	16	16
1st Subsequent Year (2022-23)	16	16
2nd Subsequent Year (2023-24)	16	16

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	510.8	516.2	512.6	510.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

Certificated (Non-management) Health and Welfare (H&W) Benefits

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	398.8	424.6	417.4	416.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

Classified (Non-management) Health and Welfare (H&W) Benefits

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	62.0	62.0	62.0	62.0

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
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			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Second Interim
 2021-22 Projected Totals
 Technical Review Checks

San Mateo Union High

San Mateo County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. 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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-3020-0-0000-0000-8990	01	3020	-42,169.73
01-3020-0-0000-0000-9740	01	3020	0.00
01-3020-0-0000-0000-979Z	01	3020	0.00
01-3020-0-1110-1000-8290	01	3020	42,169.73
Explanation:3020 no longer active and residual balance transferred to 3010.			

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	3020	0	1110-1000-8290	3020	8290	42,169.73
Explanation:3020 no longer active and residual balance transferred to 3010.						
01	3020	0	0000-0000-8990	3020	8990	-42,169.73
Explanation:3020 no longer active and residual balance transferred to 3010.						

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

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

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

INTRAFFD-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.

DISTRICT NAME: SAN MATEO UNION HIGH SCHOOL DISTRICT

GENERAL FUND REVENUES

BASIC AID DISTRICTS

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.		
FY 2021-22	FY 2022-23	FY 2023-24
Secured Property Taxes based on P-1	Secured Property Taxes 3.50%	Secured Property Taxes 3.50%
Set aside 1.5% of increase in secured taxes for property tax refunds.	Set aside 1.5% of increase in secured taxes for property tax	Set aside 1.5% of increase in secured taxes for property tax refunds.

FEDERAL REVENUES

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2021-22	FY 2022-23	FY 2023-24
The district budgeted one-time \$2.8M for CARES/ESSER, all carryovers from 2020-21 are reappropriated at 1st interim.	Funds remain the same as 2021-2022 with the exception of CARES/ESSER/ELO that is budgeted to be fully expended in 2021-22.	Funds remain the same as 2022-23.

STATE REVENUES

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.		
FY 2021-22	FY 2022-23	FY 2023-24
School Services Dartboard	School Services Dartboard	School Services Dartboard
Indicate total amount or per ADA funding rate used for any One-Time Mandate Discretionary Funding included in the multi-year projections.		
FY 2021-22	FY 2022-23	FY 2023-24
N/A	N/A	N/A
Indicate per ADA funding rate used for Unrestricted and Restricted Lottery revenues each year.		
FY 2021-22	FY 2022-23	FY 2023-24
School Services Dartboard	School Services Dartboard	School Services Dartboard

LOCAL REVENUES

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.		
FY 2021-22	FY 2022-23	FY 2023-24
Local revenues received in 2020-21 for salaries are assumed to be received in the current year.	Local revenues received in 2021-22 for salaries are assumed to be received in the current year.	Local revenues received in 2022-2023 for salaries are assumed to be received in the current year.
Are there parcel taxes or other local revenue sources that are due to expire in the current or subsequent two fiscal years? If so, please indicate district plans to address the loss in revenues.		
FY 2021-22	FY 2022-23	FY 2023-24
N/A	N/A	N/A

OTHER FINANCING SOURCES & USES

Describe the nature and purpose of amounts shown in the following accounts:		
FY 2021-22	FY 2022-23	FY 2023-24
a) Interfund Transfers In/Out	a) Interfund Transfers In/Out	a) Interfund Transfers In/Out
Student Nutrition - \$0	Student Nutrition - \$525,000	Student Nutrition - \$525,000
Building Fund - \$3,241,198	Building Fund - \$3,153,435	Building Fund - \$3,167,239
Special Reserve Fund - \$525,000		
b) Other Sources/Uses	b) Other Sources/Uses	b) Other Sources/Uses
c) Contributions	c) Contributions	c) Contributions
CTE - \$0	CTE - \$161,479	CTE - \$163,874
IDEA - \$0	IDEA - \$536,748	IDEA - \$566,852
Strongwork Force - \$0	Strongwork Force - \$147,249	Strongwork Force - \$152,388
Mental Health Services - \$500,000	Mental Health Services - \$525,000	Mental Health Services - \$551,250
Routine Maintenance - \$7,965,451	Routine Maintenance - \$7,908,895	Routine Maintenance - \$7,918,242
Special Education - \$25,176,526	Special Education - \$27,559,606	Special Education - \$28,365,628
Title I - \$0	Title I - \$0	Title I - \$0
Title III - \$0	Title III - \$0	Title III - \$0
TUPE - \$0	TUPE - \$273,671	TUPE - \$273,492
Workability - \$54,244	Workability - \$12,876	Workability - \$13,324

DISTRICT NAME: SAN MATEO UNION HIGH SCHOOL DISTRICT

GENERAL FUND EXPENDITURES

CERTIFICATED & CLASSIFIED SALARIES

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years, such as staffing increases/reduction due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.

FY 2021-22	FY 2022-23	FY 2023-24
Settled at 2.5% salary increase with a one-time payment of \$2,000 per FTE	Assumed no salary increase	Assumed no salary increase

Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years, such as staffing increases/reduction due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.

FY 2021-22	FY 2022-23	FY 2023-24
Settled at 2.5% salary increase with a one-time payment of \$2,000 per FTE	Assumed no salary increase	Assumed no salary increase

Indicate the status of negotiations for each of the district's collective bargaining units. If settled, indicate if agreement contains a contingency language or a reopener provision.

FY 2021-22	FY 2022-23	FY 2023-24
Certificated: Settled	Certificated: Not Started	Certificated: Not Started
Classified: Settled	Classified: Not Started	Classified: Not Started
Mgm't & Confidential: Settled	Mgm't & Confidential: Not Started	Mgm't & Confidential: Not Started

If negotiations are **settled**, indicate the negotiated increase in compensation and benefits for each fiscal year.

FY 2021-22	FY 2022-23	FY 2023-24
Settled at 2.5% salary increase with a one-time payment of \$2,000 per FTE	N/A	N/A

If negotiations are **unsettled**, indicate the total estimated costs of potential settlements that are included in the budget or set aside as reserves in the components of ending fund balance.

FY 2021-22	FY 2022-23	FY 2023-24
N/A	Assumed no salary increase	Assumed no salary increase

Indicate assumptions for any furlough days, percentage of step & column adjustments, and other major assumptions used in projecting salaries and benefits budget.

FY 2021-22	FY 2022-23	FY 2023-24
Step & column %: 1.25	Step & column %: 1.25	Step & column %: 1.25
Furlough Days included in the budget:	Furlough Days included in the budget:	Furlough Days included in the budget:
Others assumptions:	Others assumptions:	Others assumptions:

EMPLOYEE BENEFITS

Indicate assumptions used in projecting Employee Benefits (3000-3999) such as the rates used in projecting employer costs for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation for the current and subsequent two fiscal years. Explain significant changes between fiscal years.

FY 2021-22	FY 2022-23	FY 2023-24
STRS - 16.92%	STRS - 19.10%	STRS - 19.10%
PERS - 22.91%	PERS - 25.40%	PERS - 25.20%
OASDI - 6.2%	OASDI - 6.2%	OASDI - 6.2%
Medicare - 1.45%	Medicare - 1.45%	Medicare - 1.45%
UI - 0.50%	UI - 0.50%	UI - 0.20%
Workers Compensation 1.70%	Workers Compensation 1.70%	Workers Compensation 1.70%

RETIREMENT INCENTIVE

Indicate the cost of any golden handshake or other retirement incentives included in the budget, the number of retirees covered, and the assumptions used to project costs.

FY 2021-22	FY 2022-23	FY 2023-24
\$250.00/month until age 65	\$250.00/month until age 65	\$250.00/month until age 65
Approximately 16 retirees are entitled to this benefit	Approximately 16 retirees are entitled to this benefit	Approximately 16 retirees are entitled to this benefit

Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections.

FY 2021-22	FY 2022-23	FY 2023-24
Budget for retirement codes are in 01-0000 object codes 3701 & 3702	Budget for retirement codes are in 01-0000 object codes 3701 & 3702	Budget for retirement codes are in 01-0000 object codes 3701 & 3702

OTHER SIGNIFICANT EXPENDITURES (Object Codes 4000 through 7999)

Indicate assumptions used in projecting expenditures in the following expenditure categories. **Explain significant increases or decreases in the budget between fiscal years.**

FY 2021-22	FY 2022-23	FY 2023-24
a) 4000-Books & Supplies Site budgets are based upon an allocation COVID-19 Expenditures	a) 4000-Books & Supplies Site budgets are based upon an allocation	a) 4000-Books & Supplies Site budgets are based upon an allocation
b) 5000-Services & Other Operating Costs Utilities projected to increase 5% COVID-19 Expenditures	b) 5000-Services & Other Operating Costs Utilities projected to increase 5% Election Expense	b) 5000-Services & Other Operating Costs Utilities projected to increase 5%
c) 6000-Capital Outlay Bus Replacements at a cost of \$200K per bus	c) 6000-Capital Outlay Bus Replacements at a cost of \$200K per bus	c) 6000-Capital Outlay Bus Replacements at a cost of \$200K per bus
d) 7000-Other Outgo	d) 7000-Other Outgo	d) 7000-Other Outgo

COMPONENTS OF GENERAL FUND ENDING BALANCE

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.

FY 2021-22	FY 2022-23	FY 2023-24
Revolving Cash - \$20,000	Revolving Cash - \$20,000	Revolving Cash - \$20,000
Stores Inventory - \$35,000	Stores Inventory - \$35,000	Stores Inventory - \$35,000
3% State Reserves - \$6,418,210	3% State Reserves - \$6,052,865	3% State Reserves - \$6,104,511
Board Reserve Policy - \$19,254,630	Board Reserve Policy - \$18,158,596	Board Reserve Policy - \$18,313,533

NET CHANGE IN FUND BALANCE - GENERAL FUND

Explain any significant operating deficit in Unrestricted General Fund. Indicate whether the deficits are ongoing or one-time. If ongoing, provide information on district's plan to address or eliminate deficits in the future.

FY 2021-22	FY 2022-23	FY 2023-24
N/A	Deficit is \$2,351,135	N/A

DISTRICT NAME: SAN MATEO UNION HIGH SCHOOL DISTRICT

SHORT & LONG TERM OBLIGATIONS

TAX AND REVENUE ANTICIPATION NOTES (TRANS) or TEMPORARY INTERFUND BORROWINGS

For any anticipated TRANS, identify the estimated issue amount, costs, and other repayment terms. For interfund borrowings, indicate amount of loan and specific fund source.

FY 2021-22	FY 2022-23	FY 2023-24
1) TRANS Amount: \$6.8M	1) TRANS Amount: \$15M	1) TRANS Amount: \$15M
Issuance Costs:	Issuance Costs:	Issuance Costs:
2) Interfund Borrowing Amount:	2) Interfund Borrowing Amount:	2) Interfund Borrowing Amount:
Fund Source:	Fund Source:	Fund Source:

LONG-TERM DEBTS

Indicate amounts of outstanding voter and non-voter approved debts or obligations of the district such as GO Bonds, BANS, COPs, lease-purchases, loans and/or other borrowings.

FY 2021-22	FY 2022-23	FY 2023-24
GO Bonds	GO Bonds	GO Bonds
COPs	COPs	COPs
BANS	BANS	BANS
Capital Leases	Capital Leases	Capital Leases
Other Borrowings:	Other Borrowings:	Other Borrowings:

OTHER FUNDS

For each district fund, indicate assumptions used in projecting revenues, expenditures, interfund transfers, and other sources/uses. **Provide explanation for significant changes between fiscal years. (Please add rows for additional fund not listed below.)**

Fund 08 – STUDENT ACTIVITY SPECIAL REVENUE FUND

FY 2021-22	FY 2022-23	FY 2023-24
Revenue: \$773,652		
Expenditures: \$1,925,561		

Fund 11 – ADULT EDUCATION

FY 2021-22	FY 2022-23	FY 2023-24
Revenues: \$5,594,022		
Expenditures: \$6,760,233		

Fund 13 – CAFETERIA

FY 2021-22	FY 2022-23	FY 2023-24
Revenue: \$4,768,618		
Expenditures: \$5,685,446		

Fund 14 – DEFERRED MAINTENANCE

FY 2021-22	FY 2022-23	FY 2023-24
Revenue: \$47,000		
Expenditures: \$1,950,000		

Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS

FY 2021-22	FY 2022-23	FY 2023-24
Revenue: \$95,000		

Fund 21 – BUILDING FUND

FY 2021-22	FY 2022-23	FY 2023-24
Revenue: \$5,587,980		
Expenditures: \$158,459,542		

Fund 25 – CAPITAL FACILITIES FUND

FY 2021-22	FY 2022-23	FY 2023-24
Revenue: \$765,000		
Expenditures: \$3,716		

Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FY 2021-22	FY 2022-23	FY 2023-24
Revenues: \$70,000		

OTHER DISTRICT FUNDS (insert additional rows, as necessary, to include all district's fund accounts.)

Fund 19 - FOUNDATION SPECIAL REVENUE FUND

FY 2021-22	FY 2022-23	FY 2023-24
Revenues: \$158,313		
Expenditures: \$1,160,664		

Fund 57 - FOUNDATION PERMANENT FUND

FY 2021-22	FY 2022-23	FY 2023-24
Revenues: \$5,892		
Expenditures: \$1,266,645		