

**Burbank Unified School District
Administrative Services**

REPORT TO THE BOARD

TO: Members of the Board of Education

FROM: Debbie Kukta, Assistant Superintendent, Administrative Services

PREPARED BY: Alyssa Low, Director of Fiscal Services

SUBMITTED BY: Ruthie DiFonzo, Senior Administrative Assistant

DATE: March 17, 2022

SUBJECT: Approval of Second Interim Report for 2021-2022 Fiscal Year

Background:

A Second Interim report must be prepared each year using the period July 1 through January 31 as a predictor for the rest of the fiscal year, and, in addition, projecting the next two fiscal years' balances in terms of cash and budget. Based upon this analysis, the Board must take action to certify to the Los Angeles County Office of Education (LACOE) whether or not it can make a positive, qualified or negative certification of its ability to meet all of its financial obligations.

Discussion/Issues:

All amendments to the budget posted through the end of January are reflected in this report. In addition, the projected figures include items that LACOE instructs Districts to include or address. These items are detailed in the assumptions contained in this report. The most significant information from the Governor's proposed budget is an increase of the projected Cost of Living Adjustment (COLA) for 2022-23 and 2023-24. It was projected to be 2.48% in 2022-23 and 3.11% in 2023-24 at First Interim. It is now estimated to be 5.33% for the 2022-23 fiscal year and 3.61% for the 2023-24 fiscal year. This change in COLA is included in the multi-year projection.

Due to COVID-19, Districts across the State received one-time emergency funding from Federal and State sources to help mitigate learning loss and address health and safety concerns such as the procurement of personal protective equipment (PPE) supplies for sanitizing and cleaning facilities and technology. Additionally, the funds can be used for current expenditures of staff utilized for learning loss interventions and those being used for substantially different use due to the pandemic. Subsequently, using these restricted funds in lieu of unrestricted general funds provides relief of general fund expenditures where personnel, materials, supplies, and services were charged. Since First Interim, additional one-time funds of \$2.45 million were allocated to Burbank through FEMA to relieve the cost of COVID testing.

Additionally, enrollment for Second Interim continues to decline due to the effects of COVID-19. Although Districts continue to be held harmless and able to utilize 2019-20 P2 ADA data for LCFF funding projections in 2021-22, enrollment is projected to continue to decline significantly in 2022-23 and 2023-24. At the January presentation of the Governor's Proposed 2022-23 budget, the Governor included a proposal to aid the significant decline in enrollment schools across the State are experiencing. Rather than being funded on the greater of current year average daily attendance (ADA) or prior year ADA, the Governor proposed that funding would be based on the greater of current year ADA, prior year ADA or *computed average ADA* using the prior three years' ADA. This change is to turn the steep ADA decline, which is a decline in funding, into an ADA

softer landing. This proposed solution to the way districts would be funded in fiscal year 2022-23 and 2023-24 is based on the actual current projections and prior year ADA averaged out. The difference in revenue the District would receive with this 'softer landing' approach is set aside in the ending fund balance of the multi-year projection since it is not guaranteed legislation as of Second Interim. Should this proposed computed average ADA bill pass, the District can remove its "other adjustments" of (\$4,500,000) and will meet its 3% REU.

Reductions need to be identified and made for the District to meet the 3% required Reserve for Economic Uncertainty (REU) for the current Second Interim budget and two subsequent fiscal years. For the 2023-24 fiscal year, a total reduction of (\$4,500,000) is projected to meet the required 3% REU. This projection is found in "other adjustments" on the multi-year projection. With this projected reduction, Burbank USD will have a positive certification for Second Interim. A Fiscal Stabilization plan will be presented to the Board for review and approval. This plan is required by LACOE per its First Interim letter to the District dated January 20, 2022. This proposed plan shows LACOE the District's commitment to its fiduciary responsibility and makes the reductions necessary to remain fiscally stable.

Fiscal Impact:

None.

Recommendation:

Debbie Kukta, Assistant Superintendent, Administrative Services, recommends that the Board of Education approve a positive certification of the Second Interim Report for the 2021-2022 fiscal year, as presented.



BURBANK UNIFIED SCHOOL DISTRICT

Equity and Excellence

Office of Administrative Services 2021-22 Second Interim Budget

Revenue Assumptions

ADA projection is based on Education Code Section (EC§) 43502(b), which requires the California Department of Education (CDE) to use *actual attendance reported at the 2019-20 Second Principal Apportionment (P2) and Annual Apportionment reporting periods as the basis for funding for 2020-21.*¹ EC § 43502(b) allows all districts for the 2020-21 school year to be held harmless from the effects of enrollment loss due to COVID-19. The assumption for 2021-22 takes the greater of the current year or prior year P2 ADA for its LCFF calculation, which would be the 2019-2020 P2 submission since 2020-21 Fiscal Year was held harmless and able to use its 2019-20 P2 data for its apportionment calculation. This provision allows districts to review their budgets and make necessary assumptions and adjustments given declining enrollment. In the fiscal year 2022-23, BUSD will no longer receive the benefit of EC§ 43502(b) and will be funded on its ADA at that time, which currently reflects a significant decline due to families moving out of Burbank and students transferring to private and home-schooling options due to COVID-19.

At the January presentation of the Governor's Proposed 2022-23 budget, the Governor included a proposal to the significant decline in enrollment schools across the State are experiencing. Rather than being funded on Ed Code (EC 42238.05(a)(1), he proposed that funding would be based on the greater of current year ADA, prior year ADA or computed average ADA using the previous three years' ADA. This change is to turn the ADA cliff into an ADA softer landing. This proposed solution to the way districts would be funded in the fiscal Year 2022-23 and 2023-24 is based on the actual current projections and prior year ADA averaged out, with the hold harmless provision sunseting in 2021-22. The difference in revenue the District would receive with this 'softer landing' approach is set aside in the ending fund balance of the multi-year projection since it is not guaranteed legislation as of Second Interim.

Projected Computed Average ADA – based on Proposed Trailer Bill Language

2021-22	2022-23	2023-24
14,728.68	14,163.15	13,955.42

Combined Unrestricted and Restricted Overview:

	Adopted Budget 2021-22	First Interim 2021-22	Second Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
LCFF Source Revenues	\$145,444,297	\$145,662,245	\$145,662,245	\$147,150,894	\$149,248,159
Federal Revenues	5,857,589	23,966,725	26,676,638	5,862,240	5,862,240
Other State Revenues	16,066,681	30,823,424	31,346,782	16,751,621	17,080,352
Other Local Revenues	2,478,545	5,892,211	8,128,876	2,210,854	2,210,854
Total	\$169,847,112	\$206,344,605	\$211,814,541	\$171,975,609	\$174,401,605

Combined Unrestricted and Restricted Changes from First Interim to Second Interim

Revenue	First Interim	Second Interim	Changes
LCFF Source Revenues	\$145,662,245	\$145,662,245	\$-0-
Federal Revenues	23,966,725	26,676,638	2,709,913
Other State Revenues	30,823,424	31,346,782	523,358
Other Local Revenues	5,892,211	8,128,876	2,236,665
Total	\$206,344,605	\$211,814,541	\$5,469,936

¹Phillips, Matt; García, Brianna. "Hold Harmless does not translate to flat funding" *School Services of California*, July 29, 2020

Details of changes from First Interim to Second Interim Revenues:

- **LCFF Revenues** – No change
- **Federal and State Revenues** – the continued allocation of COVID One-Time Funding (detailed on page 4)
- **Local revenue** – increase in gift and donation revenue & COVID One-Time Funding (detailed on page 4)

The details of revenue projections are as follows:

Local Control Funding Formula Revenue (LCFF) comprises State Aid, Property Taxes, and EPA. Below is the chart that details how our LCFF funding is allocated by grade span per ADA – average daily attendance:

Grade	2021-22 Base Grant with Adjustment Rate per ADA COLA – 5.07%	2022-23 Base Grant Rate with Adjustment Per ADA COLA – 5.33%	2023-24 Base Grant Rate with Adjustment Per ADA COLA – 3.61%
K-3	8,934	9,410	9,750
4-6	8,214	8,652	8,964
7-8	8,458	8,909	9,231
9-12	10,057	10,592	10,975

- Property Taxes and other local revenue
 - Projected Property and other local revenue for 2021-22, 2022-23, 2023-24
 - \$55,926,114
- Education Protection Account (EPA) is received quarterly in September, December, March, and June and is a component of the total LCFF entitlement. The District pays certificated salaries and related benefits, as the appropriate use of this funding, according to Section 36 of Article XIII of the California Constitution.
 - EPA funding for 2021-22, 2022-23, 2023-24
 - \$21,839,586
- Supplemental and Concentration Grant Funding is received for:
 - Students who are English Learners
 - Students who receive free or reduced-price meals
 - Foster Youth
- To receive Supplemental Grant Funding, Districts need to have an unduplicated pupil count of 20%. Districts need to have an unduplicated pupil count of 50% or greater to receive Concentration Grants Funding. Burbank USD only receives Supplemental Grant Funding. It is important to note that Burbank USD, in addition to its decline in overall enrollment, is also experiencing a drop in the percentage of English Learners, families whose income allows eligibility for free or reduced-priced meals, and foster youth pupils. This decline in projected unduplicated pupil count is as follows:

Projected 2021-22 38.55% Unduplicated	Projected 2022-23 37.17% Unduplicated	Projected 2023-24 33.75% Unduplicated
\$10,342,368	\$10,100,762	\$9,362,774

- Lottery Projections are projected below with funding multiplied by amount per ADA, and an enrollment factor of 1.04446:

Fiscal Year	2021-22	2022-23	2023-24
Unrestricted @ \$163 per ADA	\$2,331,559	\$2,411,557	\$2,376,187
Restricted @ \$65 per ADA	\$747,100	\$961,664	\$947,559

Restricted Revenue

One-Time Funding

- Due to COVID-19, Districts across the State received one-time emergency funding from Federal and State sources to help mitigate learning loss and address health and safety concerns such as the procurement of personal protective equipment (PPE) supplies for sanitizing and cleaning facilities. Below is a chart of Burbank's one-time funds since March 2020 and the deadline to be spent. Important to note is that Burbank does not receive all of the funding at once. The funds apportioned are on schedules based upon restrictions and reporting requirements of each grant or program detailed in the table.
- The funds can also be used for current expenditures of staff who are being utilized for learning loss interventions and those who are being used for a substantially different use due to the pandemic. Subsequently, using these restricted funds instead of unrestricted general funds provides relief of general fund expenditures, where personnel, materials, supplies, and services were charged. This relief is detailed on page 10.

Funding Sources	Resource Code	Allocation	Balance to Spend	Date to be Spent / Expended
Learning Loss Mitigation Funds (LLM)				
SB117 – COVID 19 LEA Response Fund	73880.0	\$254,618	-0-	Expended
LLM – Coronavirus Relief Fund (CRF)	32200.0	6,840,423	-0-	Expended
LLM – Prop 98 General Fund	74200.0	1,181,661	-0-	Expended
AB 86 – In Person Learning (IPI)	74220.0	4,994,543	388,636	9/30/2024
AB 86 – Expanded Learning Opportunities Grant (ELO-G)	74250.0	8,655,995	1,731,554	9/30/2024
AB 86 – Expanded Learning Opportunities Grant– Para-Professionals	74260.0	961,777	-0-	9/30/2024
AB 86 – Expanded Learning Opportunities Grant– Homeless	74250.0	76,000	-0-	9/30/2024
AB 130 - Expanded Learning Opportunities Program (ELO-P)	26000.0	1,859,471	1,859,471	TBD
LLM - Governor's Emergency Education Relief (GEER)	32150.0	\$909,442	80,249	9/30/2022
CARES - Elementary and Secondary Emergency Relief Fund – ESSERF I	32100.0	1,413,761	213,660	9/30/2022
CRSSA - Elementary and Secondary Emergency Relief Fund – ESSERF - II	32120.0	5,594,954	241,721	9/30/2023
ARP - Elementary and Secondary Emergency Relief Fund – ESSERF - III	32130.0 & 32140.0	12,597,155	2,615,145	9/30/2024
ARP – Homeless Children & Youth II	56320.0	39,095	39,095	9/30/2024
FEMA – Federal Emergency Management Agency	56500.0	2,452,351	-0-	6/30/2022
School-Based COVID-19 Testing Grant	58700.0	2,383,784	985,100	7/1/2022
Emergency Connectivity Fund (ECF)	00000.0	1,798,033	-0-	6/30/2022
Total		\$52,013,063	\$8,154,631	

Federal funding

Below are BUSD's projected restricted general fund allocations. The only change from First Interim to Second Interim is the increase of \$201,719 for ESSA CSI funding, specifically for Monterey High School.

	First Interim 2021-22	Second Interim 2021-22	Projected 2022-23	Projected 2023-24
Title I	\$1,980,109	\$1,980,109	\$1,676,909	\$1,676,909
Title II	\$450,092	\$450,092	\$300,432	\$300,432
Title III IE	\$27,271	\$27,271	\$0	\$0
Title III EL	\$273,873	\$273,873	\$175,500	\$175,500
Title IV	\$205,025	\$205,025	\$123,678	\$123,678
Perkins	\$74,956	\$78,268	\$74,806	\$74,806
ESSA CSI MHS	\$112,159	\$313,878	\$0	\$0

Restricted Grant Funding:

- **CTIEG – Career Technical Education Incentive Grant Program – 63870.0**
 - The California Career Technical Education Incentive Grant (CTEIG) program is a state education, economic, and workforce development initiative to provide kindergarten through grade twelve students with the knowledge and skills necessary to transition to employment and postsecondary education.
 - We apply for and receive these funds on an annual basis. The revenue and expenditures will be removed from the multi-year projection if we do not receive the grant.
- **Governor's Career Technical Education Initiative – CTEI – 63850.0**
 - Project funding is awarded on a non-competitive basis to agencies with the appropriate expertise needed to address the career technical education (CTE) Arts, Media, and Entertainment (AME) Pathways Program related to the CTE plan.
 - We apply for and receive these funds on an annual basis. The revenue and expenditures will be removed from the multi-year projection if we do not receive the grant.
- **ASES – After School Education and Safety Grant – 60100.0**
 - Provides funds to districts that collaborate with community partners to provide safe and educationally enriching alternatives for students after school. BUSD partners with Burbank's Boys and Girls Club and Greater East Valley who offer this service.
 - We apply for and receive an ASES allocation annually.
- **Educator Effectiveness – 62660.0**
 - One-time funding is provided to COEs, school districts, charter schools, and state special schools to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness.
 - This funding is due to be expended by September 30, 2026.
- **Classified School Employee Summer Assistance Grant – 74150.0**
 - The Classified School Employee Summer Assistance Program (CSESAP) provides up to a dollar for dollar match on amounts withheld from BUSD participating classified school employees' monthly paychecks. The classified employees' pay withheld and the state matching funds will be paid to the District's participating and eligible employees in the summer months following the 2021-22 school year.
 - BUSD can elect to apply each year the grant is offered. 2019-20 was the first year of the program. BUSD elected to participate again, and the new grant award is shown below for 2021-22. In the multi-year projection for 2022-23 forward, this grant revenue and expense is removed since it is unknown how many employees each year will participate and what funds the District expects.
- **K12 Strong Workforce Pathways Grant – 63880.0**
 - The Strong Workforce Program is an education, economic, and workforce development initiative to expand the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.

- We apply for and receive these funds on an annual basis. The revenue and expenditures will be removed from the multi-year projection if we do not receive the grant.
 - At Second Interim, BUSD has a carry-over balance from the prior year and a new Chancellors grant of \$130,000.

Each grant at Second Interim has the base grant allocation plus any additional allowable carry over from the prior 2020-21 fiscal year.

Program	First Interim 2021-22	Second Interim 2021-22	Projected 2022-23	Projected 2023-24
CTIEG	\$957,669	\$957,669	\$500,000	\$500,000
CTEI	\$30,000	\$30,000	\$-0-	\$-0-
ASES	\$661,720	\$661,720	\$603,835	\$603,835
Educator Effectiveness	\$3,324,018	\$3,324,018	\$-0-	\$-0-
CSEA Summer Assistance Grant	\$521,009	\$521,009	\$-0-	\$ -0-
K12 Strong Workforce Pathways	\$1,400,152	\$1,400,152	\$570,482	\$570,482

Mandated Costs Block Grant Revenue

The District, authorized by the Board of Education, continues to participate in the Mandated Block Grant offered by the State, which will reimburse by ADA rather than actual forms for each mandate. The following is a chart of assumptions used per ADA for budget second interim and projected budgets in the multi-year projection:

Fiscal Year	Total Projected Allocation
First Interim 2021-22	\$640,485
Second Interim 2021-22	\$640,485
Projected 2022-23	\$647,802
Projected 2023-24	\$671,205

Special Education Federal and State AB602 Funding

The District assumes Special Education flat funding except for AB602, and a projected COLA assumption is included. Districts throughout the State continue to be underfunded, which requires contributions from the unrestricted general fund to restricted Special Ed funding to meet student needs.

For the 2021-22 fiscal year, Special Ed received one-time COVID funding, which resulted in an additional \$1,347,774.

Program	First Interim 2021-22	Second Interim 2021-22	Projected 2022-23	Projected 2023-24
Federal SPED funding	\$3,137,334	\$3,137,334	\$3,137,334	\$3,137,334
State SPED Funding	\$10,549,740	\$10,548,940	\$11,047,082	\$11,401,884

Expenditure Assumptions

The following expenditure assumptions are for Second Interim 2021-22 and the multi-year projection 2022-23 and 2023-24.

Combined Unrestricted and Restricted Overview:

EXPENDITURE CATEGORIES	Adopted Budget 2021-22	First Interim 2021-22	Second Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
Certificated Salaries	\$75,655,537	\$76,104,538	76,101,535	73,553,525	73,206,835
Classified Salaries	30,690,953	30,979,371	30,411,196	28,371,122	28,603,204
Employee Benefits	41,540,729	40,891,214	39,701,098	41,037,122	41,529,337
Books & Supplies	5,777,398	21,749,355	22,273,671	7,779,834	4,709,824
Services/Other Operations	21,034,092	28,606,356	32,710,609	23,001,546	22,194,471
Capital Outlay	1,227,315	751,331	1,113,688	-	-
Other Outgo (excluding indirect)	2,996,196	2,615,605	2,661,628	2,732,628	2,803,628
Other Outgo (Transfers of Indirect Costs)	(571,734)	(535,361)	(511,865)	(511,865)	(511,865)
*Other Adjustments					(4,500,000)
Total	\$178,350,486	\$201,162,409	\$204,461,560	\$175,963,912	\$168,035,434

**See final page of assumptions*

Differences from First Interim to Second Interim

EXPENDITURE CATEGORIES	First Interim 2021-22	Second Interim 2021-22	Difference
Certificated Salaries	\$76,104,538	76,101,535	(\$3,003)
Classified Salaries	30,979,371	30,411,196	(568,175)
Employee Benefits	40,891,214	39,701,098	(1,190,116)
Books & Supplies	21,749,355	22,273,671	524,316
Services/Other Operations	28,606,356	32,710,609	4,104,253
Capital Outlay	751,331	1,113,688	362,357
Other Outgo (excluding indirect)	2,615,605	2,661,628	46,023
Other Outgo (Transfers of Indirect Costs)	(535,361)	(511,865)	23,496
Total	\$201,162,409	\$204,461,560	\$3,299,151

Expenditure Differences:

Certificated Salaries

- Changes in substitute costs

Classified Salaries

- Support staff paid out of one-time COVID funding
- Minimum Wage increase from \$14 to \$15 an hour

Benefits

- Associated changes with Certificated and Classified changes
- Change in OPEB withholding

Materials and Supplies

- Expenditures to match gifts and donations revenue
- One-Time COVID funding expenditures

Services

- Contracted Services for Special Education needs
- One-Time COVID funding expenditures
 - COVID testing \$3,000,000
 - Contribution from COVID funds to Fund 12 – Child Development Fund of \$264,000 due to audit adjustment
 - Contracted services for COVID contact tracing and wraparound services \$818,000

Capital Outlay

- Reduced to match actuals and changes in projected HVAC assessment costs

Salary step and column – Each employee is hired at a specific salary range known as step and column. Depending on experience & degrees held, employees move within that negotiated salary step and column. The amounts below are the estimated costs of step and column movement for First Interim and the multi-year projection:

	First Interim 2021-22	Second Interim 2021-22	Projected 2022-23	Projected 2023-24
BTA Step Increase	\$860,993	\$860,993	\$860,993	\$860,993
CSEA Step Increase	\$386,680	\$386,680	\$386,680	\$386,680
BASA Step Increase	\$86,077	\$86,077	\$86,077	\$86,077
BTA Column	\$100,000	\$100,000	\$100,000	\$100,000

Employee Salary, Benefits, and Statutory Benefits

- Health and welfare are calculated for Second Interim. For the multi-year projection, an increase of 2% is included.
- The District will continue to pay current and eligible retiree benefits up to the district cap of \$12,000.

The following table represents the contribution obligation to statutory benefits. The Governor's 2020-May 21 Revise Budget reduced the CALPERS and CALSTRS rates to provide districts with increased fiscal relief during the pandemic. That relief is in its final year for the 2021-22 fiscal year. The District's multi-year projection reflects the percentages for STRS and PERS contributions returning to their previous rates in 2022-23 and forward. This results in a 3.19% rate increase in PERS and a 2.18% increase in STRS:

	First Interim 2021-22	Second Interim 2021-22	Projected 2022-23	Projected 2023-24
PERS	22.91%	22.91%	26.10%	27.10%
STRS	16.92%	16.92%	19.10%	19.10%
OASDI	6.20%	6.20%	6.20%	6.20%
SUI	0.50%	0.50%	0.50%	0.20%
APPLE	3.75%	3.75%	3.75%	3.75%
MEDICARE	1.45%	1.45%	1.45%	1.45%
W/C	2.05%	2.20%	2.87%	2.87%

With the rise in unemployment, the State raised its unemployment rate from 0.05% to 1.23%. This steep increase resulted in an additional \$1,300,000 the District must pay out of the general fund. However, the State re-projected the change, which reduces the percentage from 1.23% to .50%. This change results in an expense of \$530,000 rather than \$1,300,000. The rate is projected to decrease to .20% in the following years. To help districts afford this obligation, the State has allowed one-time ESSER funds to be utilized in the 2021-22 fiscal year. BUSD will be taking advantage of this allowance and paying for the state unemployment obligation with this provision.

Consumer Price Index (CPI) is applied to unrestricted supplies (object code 4000-4999) and Services (object code 5000-5999). This includes utilities, water, electricity, and gas. Below is the annual percentage:

2021-22	2022-23	2023-24
5.78%	3.69%	2.90%

Minimum Wage increased in January 2022. The January - June expense is included in Second Interim. Below is the assumption representing the additional cost for salaries and benefits for the projected 2022-23 fiscal year since the expense is only for January – June. This assumption is included in Second Interim’s multi-year projection:

2022-23 - \$15
\$223,000

Other Expenditures

- The 2022-23 fiscal year projection reflects the additional \$150,000 in anticipation of election costs.

General Fund Contributions

Program contributions from General Fund Unrestricted to Restricted:

	First Interim 2021-22	Second Interim 2021-22	Projected 2022-23	Projected 2023-24
Special Education	(\$21,673,017)	(\$21,422,781)	(\$22,908,685)	(\$23,820,398)
Routine Restricted Maintenance	(5,894,334)	(5,894,334)	(6,323,049)	(6,512,841)
District Rentals Revenue	314,725	286,604	314,725	314,725
Totals:	(\$27,252,626)	(\$27,030,511)	(\$28,917,009)	(\$30,018,514)

Differences between First Interim and Second Interim

- Special Ed**
 - Slight reduction due to staffing adjustments to meet actuals
- Routine Restricted Maintenance (RRM)**
 - The RRM contribution is calculated on 3% of total unrestricted and restricted expenditures less specific COVID-19 resources.

Transfers In/Out

This amount is a contribution from the General Fund to other funds/programs. The chart below explains the transfers in/out from General Fund to the following programs:

	First Interim 2021-22	Second Interim 2021-22	Projected 2022-23	Projected 2023-24
Fund 12 – Monterey High Infant Program – Self Support & ATB	\$30,476	\$354,062	\$-0-	\$-0-
Fund 12 – Child Development Fund /State Preschool- LCAP Supplemental			150,000	150,000
Totals:	\$30,476	\$354,062	\$150,000	\$150,000

Fund 12 – ATB

- There was an audit finding in where revenue had been accounted for twice, however, it was only received once, thus overstating its income. Therefore, a transfer of funds into Fund 12 to cover the cost of the audit finding was necessary. Part of the transfer of funds is allowable from COVID one-time funding to

Fund 12 totaling \$264,000. This amount covers the program that provided tutoring and after-school programs to help mitigate learning loss.

- The balance of the audit adjustment is a contribution from the general fund to Fund 12.
- In the projected 2022-23 and 2023-24 fiscal year, with the LCAP supplemental contribution, Fund 12 is projected to be self-sustaining.

Local Control Accountability Plan (LCAP):

- The revised three-year LCAP plan was presented in June alongside the adopted 2021-22 Budget. The LCAP is fully funded in the Second Interim budget for 2021-22 and projected 2022-23 and 2023-24 budgets.

Operational Site Budgets

- Elementary Schools receive \$53.50, Middle Schools receive \$62.00, and High Schools receive \$90.00 per enrolled student. The allocation is based on projected enrollment.

Some of the costs of personnel who are typically part of unrestricted expenditures could be paid from COVID one-time funds per State and Federal guidelines in Second Interim 2021-22 and Projected 2022-23. This movement of expenses from unrestricted to restricted provides relief to the General Fund. It is important to note that this relief is one-time. Once the one-time funds are expended, personnel, materials, and service expenses that utilize these one-time COVID funds return to the unrestricted general fund represented in the Multi-Year Projection.

One-Time COVID Funding Overview	2021-22	2022-23
Certificated personnel such as additional hours for staff for extended learning and stipends	\$7,072,470	\$1,927,472
Classified personnel such as additional hours for staff for extended learning and stipends	1,767,591	85,430
Benefits for the personnel above	2,790,218	423,312
Books and Supplies such as additional curriculum, materials, and technology to meet the Board of Education and District's goal of one to one technology, personal protective equipment, MERV-13 filters, and facility supplies to repair window and ventilation	4,712,577	-0-
Services such as facilities HVAC, window and ventilation repairs, Instructional contracted services and consultants used for professional development for help students with learning loss, Special Education services for student supports and interventions due to learning loss, COVID testing services, and contracted nursing support	7,852,828	-0-
Indirect	1,067,156	17,475
Total	\$25,262,840	\$2,453,689

Fiscal Stabilization Plan

To remain fiscally stable in 2021-22, 2022-23, and 2023-24, budget reductions must be made to meet the required 3% Reserve for Economic Uncertainty (REU) in the fiscal year 2023-24. The reductions required are due to several factors:

- The rise in STRS/PERS percentage increase from 2021-22 to 2022-23
 - Districts saw relief in the PERS/STRS contribution percentage provided by the State due to COVID-19. That relief sunsets in 2022-23.
- Declining enrollment before COVID and now significant decline due to COVID.
- The continued cost of operations with step and column adjustments, health and welfare costs continuing to rise, and the continued rise of Special Education.

With all of these factors, the District could not meet the 3% reserve for economic uncertainty in 2023-24 at First Interim. The District had put a place holder of "other adjustments" of (\$6,250,000) in reductions that needed to be addressed. This assumption has been updated for Second Interim (\$4,500,000). Along with this placeholder of other adjustments, the following changes and reductions are proposed for the fiscal stabilization plan.

As stated on page 1 of this report, at the January presentation of the Governor's Proposed 2022-23 budget, the Governor included a proposal to aid the significant decline in enrollment schools across the State are experiencing. Rather than being funded on Ed Code (EC 42238.05(a)(1), he proposed that funding would be based on the greater of current year average daily attendance (ADA), prior year ADA or *computed average ADA* using the previous three years' ADA. This change is to turn the steep ADA decline, which is a decline in funding, into an ADA softer landing. This proposed solution to the way districts would be funded in the fiscal Year 2022-23 and 2023-24 is based on the actual current projections and prior year ADA averaged out. The difference in revenue the District would receive with this 'softer landing' approach is set aside in the ending fund balance of the multi-year projection since it is not guaranteed legislation as of Second Interim.

- This results in additional in LCFF funding
 - 2022-23 \$6,740,212 in additional LCFF funding
 - 2023-24 \$4,725,255 in additional LCFF funding
 - The additional funding is set aside in the ending fund balance until the proposed trailer bill is approved on July 1. More information will be forthcoming once the Governor's May Revision to his proposed budget is presented.
- Should this proposed computed average ADA bill pass, the District can remove its "other adjustments" of (\$4,500,000) and will meet its 3% REU.

In 2022-23 and 2023-24, the general fund was to resume paying for the cost of OPEB as it has spent down the Board approved \$3.5M allowable withdrawal from Fund 71. However, as part of the Fiscal Stabilization Plan, the District is proposing the Board approve to continue to draw down Fund 71.

- Savings would be \$1,300,000 each fiscal year for a total savings of \$2,600,000.
 - It is projected that the general fund will need to resume its contribution in the 2024-25 fiscal year.

The Governor's projected 2022-23 budget presented this past January provided new assumptions that now affect the 2022-23 and 2023-24 fiscal year. The cost of living adjustment (COLA) changed:

- Changes in COLA from First Interim to Second Interim
 - 2022-23 2.48%
 - 2022-23 5.33%
 - Additional \$3,700,000 in LCFF funding
 - 2023-24 3.11%
 - 2023-24 3.64%
 - Additional \$4,600,000 in LCFF funding
 - This resulted in additional \$8,300,000 in LCFF funding

Along with the changes in COLA, LCFF revenue, and OPEB, the table below are proposed reductions additionally in place within the multi-year projection to remain fiscally solvent:

Proposed Fiscal Stability Plan	2022-23	2023-24
Management		
Frozen Positions		
• Emergency Planning/Safety Coordinator	64,000	64,000
• Supervisor M&O		85,430
• Technology Services Manager	84,300	84,300
• Assistant Principal	122,000	122,000
Certificated		
• Teachers – 18.0 FTE due to declining enrollment	1,216,000	1,216,000
• Teachers – 10.0 FTE due to declining enrollment		675,740
Frozen Positions		
• TOSA – 2.0 FTE	144,000	144,000
• Intervention	45,000	45,000
Benefits associated with the listed positions	567,400	852,500
OPEB Savings	1,300,000	1,300,000
Further reductions should ADA average not pass		4,500,000
Total Proposed Reductions	\$3,542,700	\$9,088,970

Description	Object Code	Unaudited Actuals 2020-21			Adopted Budget 2021-22			First Interim 2021-22			Second Interim 2021-22			Projected Year 2022-23			Projected Year 2023-24				
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		
A. Revenues																					
LCFF Sources	8010-8099	135,594,258	-	135,594,258	145,444,297	-	145,444,297	145,662,245	-	145,662,245	145,662,245	-	145,662,245	147,150,894	-	147,150,894	149,248,159		149,248,159		
Federal Revenue	8100-8299	-	15,965,273	15,965,273	-	5,857,589	5,857,589	-	23,966,725	23,966,725	-	26,676,638	26,676,638	-	5,862,240	5,862,240	-	5,862,240	5,862,240		
Other State Revenues	8300-8599	3,229,066	29,200,053	32,429,119	2,958,598	13,108,083	16,066,681	2,972,044	27,851,380	30,823,424	2,972,044	28,374,738	31,346,782	3,059,359	13,692,263	16,751,621	3,047,392	14,032,960	17,080,352		
Other Local Revenues	8600-8799	949,233	2,492,609	3,441,842	797,987	1,680,558	2,478,545	257,987	5,634,224	5,892,211	2,056,020	6,072,856	8,128,876	257,987	1,952,867	2,210,854	257,987	1,952,867	2,210,854		
Total Revenue		139,772,557	47,657,935	187,430,491	149,200,882	20,646,230	169,847,112	148,892,276	57,452,329	206,344,605	150,690,309	61,124,232	211,814,541	150,468,240	21,507,370	171,975,609	152,553,538	21,848,067	174,401,605		
B. Expenditures																					
Certificated Salaries	1000-1999	56,868,208	17,455,754	74,323,962	55,987,852	19,667,685	75,655,537	56,029,554	20,074,984	76,104,538	56,167,664	19,933,871	76,101,535	58,896,067	14,657,459	73,553,525	60,935,331	12,271,504	73,206,835		
Classified Salaries	2000-2999	14,766,709	14,236,758	29,003,467	17,286,480	13,404,473	30,690,953	16,725,817	14,253,554	30,979,371	16,642,780	13,768,416	30,411,196	16,885,414	11,485,708	28,371,122	17,036,380	11,566,825	28,603,204		
Employee Benefits	3000-3999	24,970,684	17,958,392	42,929,076	29,034,927	12,505,802	41,540,729	27,594,502	13,296,712	40,891,214	26,931,151	12,769,947	39,701,098	29,857,133	11,179,989	41,037,122	30,672,846	10,856,491	41,529,337		
Books and Supplies	4000-4999	722,113	5,671,910	6,394,023	1,527,746	4,249,652	5,777,398	3,760,482	17,988,873	21,749,355	4,511,044	17,762,627	22,273,671	2,183,327	5,596,507	7,779,834	2,066,643	2,643,181	4,709,824		
Services and Other Operating Expenditures	5000-5999	6,151,473	13,263,913	19,415,386	9,709,234	11,324,858	21,034,092	10,287,205	18,319,151	28,606,356	10,714,534	21,996,075	32,710,609	9,348,148	13,653,398	23,001,546	9,369,235	12,825,236	22,194,471		
Capital Outlay/Depreciation	6000-6999	77,134	144,630	221,764	170,999	1,056,316	1,227,315	101,334	649,997	751,331	101,334	1,012,354	1,113,688	-	-	-	-	-	-		
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,688,728	940,885	2,629,613	1,867,726	1,128,470	2,996,196	1,563,063	1,052,542	2,615,605	1,609,086	1,052,542	2,661,628	1,680,086	1,052,542	2,732,628	1,751,086	1,052,542	2,803,628		
Other Outgo - Transfers of Indirect Costs	7300-7399	(1,587,562)	1,048,424	(539,138)	(1,983,119)	1,411,385	(571,734)	(2,493,017)	1,957,656	(535,361)	(2,365,658)	1,853,793	(511,865)	(1,215,117)	703,252	(511,865)	(1,162,666)	650,801	(511,865)		
Other Adjustments - Expenditures																	(4,500,000)			(4,500,000)	
Total Expenditures		103,657,487	70,720,666	174,378,154	113,601,845	64,748,641	178,350,486	113,568,940	87,593,469	201,162,409	114,311,935	90,149,625	204,461,560	117,635,056	58,328,855	175,963,912	116,168,854	51,866,581	168,035,435		
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses		36,115,069	#####	13,052,338	35,599,037	(44,102,411)	(8,503,374)	35,323,336	(30,141,140)	5,182,196	36,378,374	(29,025,393)	7,352,981	32,833,183	(36,821,486)	(3,988,302)	36,384,684	(30,018,514)	6,366,170		
D. Other Financing Sources/Uses																					
Interfund Transfers																					
Transfers In	8900-8929																				
Transfers Out	7600-7629	(1,077,674)		(1,077,674)	(376,513)		(376,513)	(30,476)		(30,476)	(354,062)		(354,062)	(150,000)		(150,000)	(150,000)		(150,000)		
Other Sources/Uses																					
Sources	8930-8979																				
Uses	7630-7699																				
Other Adjustments - Other Financing Uses																					
Contributions	8980-8999	(25,792,032)	25,792,032		(26,948,531)	26,948,531	-	(27,252,626)	27,252,626	-	(27,030,511)	27,030,511	-	(28,917,008)	28,917,008	-	(30,018,514)	30,018,514	-		
Total Other Financing Sources/Uses		(26,869,705)	25,792,032	(1,077,674)	(27,325,044)	26,948,531	(376,513)	(27,283,102)	27,252,626	(30,476)	(27,384,573)	27,030,511	(354,062)	(29,067,008)	28,917,008	(150,000)	(30,168,514)	30,018,514	(150,000)		
Balance/Net Position		9,245,364	2,729,300	11,974,664	8,273,993	(17,153,880)	(8,879,887)	8,040,234	(2,888,514)	5,151,720	8,993,801	(1,994,882)	6,998,919	3,766,175	(7,904,479)	(4,138,302)	6,216,169	0	6,216,170		
F. Fund Balance, Reserves/Net Position																					
Beginning Fund Balance/Net Position																					
As of July 1 - Unaudited	9791	9,176,353	7,170,060	16,346,413	19,196,359	21,375,615	40,571,974	18,421,717	9,899,360	28,321,077	18,421,717	9,899,360	28,321,077	27,415,518	7,904,478	35,319,996	31,181,693	(0)	31,181,693		
Audit Adjustments	9793																				
As of July 1- Audited																					
Other Restatements	9795																				
Adjusted Beginning Balance																					
Ending Balance/Net Position, June 30		18,421,717	9,899,360	28,321,077	27,470,352	4,221,735	31,692,087	26,461,951	7,010,846	33,472,797	27,415,518	7,904,478	35,319,996	31,181,693	(0)	31,181,694	37,397,863	(0)	37,397,863		
Components of Ending Fund Balance																					
Nonspendable (Revolving Cash / Stores)	9710-9719	38,396		38,396	100,060		100,060	100,060		100,060	100,060		100,060	100,060	-	100,060	100,060	-	100,060		
Restricted	9740			-			-			-			-			-			-		
Committed				-			-			-			-			-			-		
Stabilization Arrangements	9750			-			-			-			-			-			-		
Other Commitments	9760			-			-			-			-			-			-		
Site Carry Over		421,772		421,772			-			-			-			-			-		
Projected Computed Average ADA														6,740,212		6,740,212	11,465,467		11,465,467		
Restricted Gift Carry Over			3,817,728	3,817,728			-			-			-			-			-		
Assigned LCAP Supplemental Cumulative		3,540,074		3,540,074	2,593,999		2,593,999			-			-			-			-		
Restricted Carry-Over			4,388,259	4,388,259						-			-			-			-		
Restricted One time State & Federal Funding			1,693,372	1,693,372		4,221,735	4,221,735		7,010,846	7,010,846		7,904,478	7,904,478			-			-		
CSEA Job Study		390,000		390,000	390,000		390,000	390,000		390,000	1,087,500		1,087,500	870,000	-	870,000	1,305,000	-	1,305,000		
Vacation Liability		272,000		272,000	1,441,606		1,441,606	272,000		272,000	272,000		272,000	272,000	-	272,000	272,000	-	272,000		
BTA 5%											3,833,320		3,833,320	7,666,640		7,666,640	11,499,959		11,499,959		
CSEA 5%											1,638,811		1,638,811	3,277,622		3,277,622	4,916,433		4,916,433		
BASA 5%					441,136		441,136			-	736,518		736,518	1,473,036		1,473,036	2,209,554		2,209,554		
H&W 1% Increase											182,400		182,400	364,800		364,800	547,200		547,200		
Fiscal Stability Assigned		3,232,125		3,232,125	11,779,931		11,779,931	13,628,317		13,628,317	7,275,972		7,275,972		-	-		-	-		
Other Assignments	9780			-			-			-			-			-			-		
Unassigned/Unappropriated				-			-			-			-			-			-		
Reserve for Economic Uncertainties	9789	5,263,675		5,263,675	5,361,810		5,361,810	6,035,787		6,035,787	6,144,469		6,144,469	5,283,417		5,283,417	5,045,563		5,045,563		
Board Approved Reserve	9790	5,263,675	(0)	5,263,675	5,361,810	-	5,361,810	6,035,787	0	6,035,787	6,144,469	0	6,144,469	5,133,906	(0)	5,133,906	36,626	(0)	36,626		

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 17, 2022

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Debbie Kukta

Telephone: 818-729-4473

Title: Assistant Superintendent Admin Services

E-mail: debbiekukta@burbankusd.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?	n/a	
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?	X	
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
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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

		Data Supplied For:			
Form	Description	2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G		G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				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	145,444,297.00	145,662,245.00	99,039,028.76	145,662,245.00	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	2,958,598.00	2,972,044.00	2,216,924.43	2,972,044.00	0.00	0.0%
4) Other Local Revenue		8600-8799	797,987.00	257,987.00	411,804.28	2,056,020.00	1,798,033.00	696.9%
5) TOTAL, REVENUES			149,200,882.00	148,892,276.00	101,667,757.47	150,690,309.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	55,987,852.00	56,029,554.00	32,289,713.13	56,167,664.00	(138,110.00)	-0.2%
2) Classified Salaries		2000-2999	17,286,480.00	16,725,817.00	8,131,400.72	16,642,780.00	83,037.00	0.5%
3) Employee Benefits		3000-3999	29,034,927.00	27,594,502.00	14,374,996.54	26,931,151.00	663,351.00	2.4%
4) Books and Supplies		4000-4999	1,527,746.00	3,760,482.00	1,162,536.68	4,511,044.00	(750,562.00)	-20.0%
5) Services and Other Operating Expenditures		5000-5999	9,709,234.00	10,287,205.00	6,921,621.09	10,714,534.00	(427,329.00)	-4.2%
6) Capital Outlay		6000-6999	170,999.00	101,334.00	1,334.00	101,334.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,867,726.00	1,563,063.00	868,811.84	1,609,086.00	(46,023.00)	-2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,983,119.00)	(2,493,017.00)	(11,673.87)	(2,365,658.00)	(127,359.00)	5.1%
9) TOTAL, EXPENDITURES			113,601,845.00	113,568,940.00	63,738,740.13	114,311,935.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,599,037.00	35,323,336.00	37,929,017.34	36,378,374.00		
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	376,513.00	30,476.00	0.00	354,062.00	(323,586.00)	-1061.8%
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	(26,948,531.00)	(27,252,626.00)	0.00	(27,030,511.00)	222,115.00	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,325,044.00)	(27,283,102.00)	0.00	(27,384,573.00)		

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)			8,273,993.00	8,040,234.00	37,929,017.34	8,993,801.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,421,716.55	18,421,716.55		18,421,716.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,421,716.55	18,421,716.55		18,421,716.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,421,716.55	18,421,716.55		18,421,716.55		
2) Ending Balance, June 30 (E + F1e)			26,695,709.55	26,461,950.55		27,415,517.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,060.00	25,060.00		25,060.00		
Stores		9712	75,000.00	75,000.00		75,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,205,066.00	12,441,931.00		14,844,121.00		
ASSIGNED LCAP SUPPLEMENTAL	0000	9780	2,593,999.00					
CSEA JOB STUDY	0000	9780	390,000.00					
BASA 1% AND RETRO	0000	9780	441,136.00					
FISCAL STABILITY ASSIGNED	0000	9780	11,779,931.00					
CSEA JOB STUDY	0000	9780		390,000.00				
VACATION LIABILITY	0000	9780		272,000.00				
FISCAL STABILITY ASSIGNED	0000	9780		11,779,931.00				
CSEA JOB STUDY	0000	9780				1,087,500.00		
VACATION LIABILITY	0000	9780				272,000.00		
BTA 5%	0000	9780				3,833,320.00		
CSEA 5%	0000	9780				1,638,811.00		
BASA 5%	0000	9780				736,518.00		
FISCAL STABILITY ASSIGNED	0000	9780				7,275,972.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,390,583.55	13,919,959.55		12,471,336.55		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	67,885,723.00	65,091,974.00	57,863,581.00	67,896,545.00	2,804,571.00	4.3%
Education Protection Account State Aid - Current Year		8012	21,626,300.00	21,839,586.00	10,919,793.00	21,839,586.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	2,465,749.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	180,934.00	168,203.00	83,708.48	168,203.00	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	194,501.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	41,679,271.00	35,792,949.00	19,047,596.62	32,988,378.00	(2,804,571.00)	-7.8%
Unsecured Roll Taxes		8042	0.00	490,092.00	420,994.76	490,092.00	0.00	0.0%
Prior Years' Taxes		8043	1,159,553.00	453,750.00	1,585,327.14	453,750.00	0.00	0.0%
Supplemental Taxes		8044	751,877.00	801,746.00	456,715.80	801,746.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,647,472.00	9,566,197.00	430,884.85	9,566,197.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,318,666.00	11,457,748.00	5,731,753.30	11,457,748.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	32,924.81	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			145,444,297.00	145,662,245.00	99,039,028.76	145,662,245.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,444,297.00	145,662,245.00	99,039,028.76	145,662,245.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	627,039.00	640,485.00	640,485.00	640,485.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,331,559.00	2,331,559.00	1,576,439.43	2,331,559.00	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			2,958,598.00	2,972,044.00	2,216,924.43	2,972,044.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	700,000.00	160,000.00	61,776.82	160,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	400.00	400.00	165.00	400.00	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	97,587.00	97,587.00	349,862.46	1,895,620.00	1,798,033.00	1842.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			797,987.00	257,987.00	411,804.28	2,056,020.00	1,798,033.00	696.9%
TOTAL, REVENUES			149,200,882.00	148,892,276.00	101,667,757.47	150,690,309.00	1,798,033.00	1.2%

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 Teachers' Salaries		1100	44,992,828.00	44,475,051.00	26,206,705.75	44,521,952.00	(46,901.00)	-0.1%
Certificated Pupil Support Salaries		1200	3,383,247.00	3,461,781.00	1,839,784.89	3,468,717.00	(6,936.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	5,344,627.00	5,780,472.00	3,108,039.37	5,786,858.00	(6,386.00)	-0.1%
Other Certificated Salaries		1900	2,267,150.00	2,312,250.00	1,135,183.12	2,390,137.00	(77,887.00)	-3.4%
TOTAL, CERTIFICATED SALARIES			55,987,852.00	56,029,554.00	32,289,713.13	56,167,664.00	(138,110.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,311,318.00	1,258,609.00	540,364.41	1,217,806.00	40,803.00	3.2%
Classified Support Salaries		2200	6,423,709.00	6,554,455.00	3,207,827.72	6,480,701.00	73,754.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	1,350,039.00	1,475,002.00	825,057.47	1,479,391.00	(4,389.00)	-0.3%
Clerical, Technical and Office Salaries		2400	7,440,931.00	6,701,168.00	3,215,924.83	6,711,426.00	(10,258.00)	-0.2%
Other Classified Salaries		2900	760,483.00	736,583.00	342,226.29	753,456.00	(16,873.00)	-2.3%
TOTAL, CLASSIFIED SALARIES			17,286,480.00	16,725,817.00	8,131,400.72	16,642,780.00	83,037.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,257,111.00	9,298,741.00	5,333,542.14	9,319,423.00	(20,682.00)	-0.2%
PERS		3201-3202	3,836,067.00	3,732,227.00	1,722,767.54	3,784,122.00	(51,895.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	2,194,786.00	2,152,857.00	1,130,505.96	2,149,828.00	3,029.00	0.1%
Health and Welfare Benefits		3401-3402	9,566,793.00	9,572,491.00	4,847,394.17	9,551,249.00	21,242.00	0.2%
Unemployment Insurance		3501-3502	1,336,684.00	364,911.00	199,952.78	365,076.00	(165.00)	0.0%
Workers' Compensation		3601-3602	1,502,486.00	1,596,391.00	670,876.82	1,600,221.00	(3,830.00)	-0.2%
OPEB, Allocated		3701-3702	1,341,000.00	876,884.00	469,957.13	161,232.00	715,652.00	81.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,034,927.00	27,594,502.00	14,374,996.54	26,931,151.00	663,351.00	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,869.00	13,869.00	0.00	13,069.00	800.00	5.8%
Books and Other Reference Materials		4200	22,229.00	23,153.00	9,898.95	28,602.00	(5,449.00)	-23.5%
Materials and Supplies		4300	1,486,923.00	3,702,319.00	1,134,904.79	4,436,379.00	(734,060.00)	-19.8%
Noncapitalized Equipment		4400	4,725.00	21,141.00	17,732.94	32,994.00	(11,853.00)	-56.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,527,746.00	3,760,482.00	1,162,536.68	4,511,044.00	(750,562.00)	-20.0%
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	10,715.00	12,296.00	4,183.66	12,498.00	(202.00)	-1.6%
Dues and Memberships		5300	41,266.00	40,957.00	50,616.05	56,452.00	(15,495.00)	-37.8%
Insurance		5400-5450	1,683,917.00	2,158,842.00	1,908,842.00	2,158,842.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,612,000.00	2,694,322.00	1,788,792.60	2,967,715.00	(273,393.00)	-10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	523,326.00	404,639.00	87,765.05	414,890.00	(10,251.00)	-2.5%
Transfers of Direct Costs		5710	(291,612.00)	(311,521.00)	(2,054.81)	(322,818.00)	11,297.00	-3.6%
Transfers of Direct Costs - Interfund		5750	(170,500.00)	(171,696.00)	(3,559.43)	(171,696.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,011,930.00	5,149,288.00	2,995,400.16	5,291,660.00	(142,372.00)	-2.8%
Communications		5900	288,192.00	310,078.00	91,635.81	306,991.00	3,087.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,709,234.00	10,287,205.00	6,921,621.09	10,714,534.00	(427,329.00)	-4.2%

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)
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	170,999.00	100,000.00	0.00	100,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	1,334.00	1,334.00	1,334.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			170,999.00	101,334.00	1,334.00	101,334.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	15,642.00	7,860.00	15,642.00	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	83,712.00	69,890.00	81,453.00	115,913.00	(46,023.00)	-65.9%
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	400,092.00	446,084.00	219,938.25	446,084.00	0.00	0.0%
Other Debt Service - Principal		7439	1,383,922.00	1,031,447.00	559,560.59	1,031,447.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,867,726.00	1,563,063.00	868,811.84	1,609,086.00	(46,023.00)	-2.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,411,385.00)	(1,957,656.00)	(11,673.87)	(1,853,793.00)	(103,863.00)	5.3%
Transfers of Indirect Costs - Interfund		7350	(571,734.00)	(535,361.00)	0.00	(511,865.00)	(23,496.00)	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,983,119.00)	(2,493,017.00)	(11,673.87)	(2,365,658.00)	(127,359.00)	5.1%
TOTAL, EXPENDITURES			113,601,845.00	113,568,940.00	63,738,740.13	114,311,935.00	(742,995.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	376,513.00	30,476.00	0.00	354,062.00	(323,586.00)	-1061.8%
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			376,513.00	30,476.00	0.00	354,062.00	(323,586.00)	-1061.8%
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	(26,948,531.00)	(27,252,626.00)	0.00	(27,030,511.00)	222,115.00	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(26,948,531.00)	(27,252,626.00)	0.00	(27,030,511.00)	222,115.00	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(27,325,044.00)	(27,283,102.00)	0.00	(27,384,573.00)	(101,471.00)	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,857,589.00	23,966,725.00	7,388,671.54	26,676,638.00	2,709,913.00	11.3%
3) Other State Revenue		8300-8599	13,108,083.00	27,851,380.00	19,665,729.90	28,374,738.00	523,358.00	1.9%
4) Other Local Revenue		8600-8799	1,680,558.00	5,634,224.00	2,918,772.52	6,072,856.00	438,632.00	7.8%
5) TOTAL, REVENUES			20,646,230.00	57,452,329.00	29,973,173.96	61,124,232.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,667,685.00	20,074,984.00	8,148,729.91	19,933,871.00	141,113.00	0.7%
2) Classified Salaries		2000-2999	13,404,473.00	14,253,554.00	6,829,398.27	13,768,416.00	485,138.00	3.4%
3) Employee Benefits		3000-3999	12,505,802.00	13,296,712.00	5,373,905.25	12,769,947.00	526,765.00	4.0%
4) Books and Supplies		4000-4999	4,249,652.00	17,988,873.00	3,265,918.72	17,762,627.00	226,246.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	11,324,858.00	18,319,151.00	8,071,735.11	21,996,075.00	(3,676,924.00)	-20.1%
6) Capital Outlay		6000-6999	1,056,316.00	649,997.00	356,348.29	1,012,354.00	(362,357.00)	-55.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,128,470.00	1,052,542.00	156,038.42	1,052,542.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,411,385.00	1,957,656.00	11,673.87	1,853,793.00	103,863.00	5.3%
9) TOTAL, EXPENDITURES			64,748,641.00	87,593,469.00	32,213,747.84	90,149,625.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,102,411.00)	(30,141,140.00)	(2,240,573.88)	(29,025,393.00)		
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	26,948,531.00	27,252,626.00	0.00	27,030,511.00	(222,115.00)	-0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,948,531.00	27,252,626.00	0.00	27,030,511.00		

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)			(17,153,880.00)	(2,888,514.00)	(2,240,573.88)	(1,994,882.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,899,359.54	9,899,359.54		9,899,359.54	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)			9,899,359.54	9,899,359.54		9,899,359.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,899,359.54	9,899,359.54		9,899,359.54		
2) Ending Balance, June 30 (E + F1e)			(7,254,520.46)	7,010,845.54		7,904,477.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,331,172.28	7,010,845.54		7,904,477.54		
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	(15,585,692.74)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,886,972.00	2,886,972.00	0.00	2,886,972.00	0.00	0.0%
Special Education Discretionary Grants		8182	248,356.00	250,362.00	0.00	250,362.00	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	1,669,208.00	1,980,109.00	1,281,811.00	1,980,069.00	(40.00)	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	300,432.00	450,092.00	207,918.50	450,092.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	27,271.00	30,346.00	27,271.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	176,290.00	273,873.00	100,999.00	273,873.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	127,944.00	317,184.00	254,651.30	518,903.00	201,719.00	63.6%
Career and Technical Education	3500-3599	8290	74,956.00	78,268.00	4,953.00	78,268.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	373,431.00	17,702,594.00	5,507,992.74	20,210,828.00	2,508,234.00	14.2%
TOTAL, FEDERAL REVENUE			5,857,589.00	23,966,725.00	7,388,671.54	26,676,638.00	2,709,913.00	11.3%
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	9,330,840.00	9,330,988.00	8,477,639.00	9,330,988.00	0.00	0.0%
Prior Years	6500	8319	42,073.00	42,073.00	39,308.00	42,073.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	747,100.00	747,100.00	512,166.79	747,100.00	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	603,835.00	661,720.00	0.00	661,720.00	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	500,000.00	957,669.00	457,668.20	967,669.00	10,000.00	1.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,884,235.00	16,111,830.00	10,178,947.91	16,625,188.00	513,358.00	3.2%
TOTAL, OTHER STATE REVENUE			13,108,083.00	27,851,380.00	19,665,729.90	28,374,738.00	523,358.00	1.9%

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	786,055.91	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	312,546.00	348,415.00	169,318.42	348,415.00	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	94,401.00	65,620.00	0.00	65,620.00	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	752,324.00	4,439,171.00	1,963,398.19	4,877,803.00	438,632.00	9.9%
Tuition		8710	521,287.00	781,018.00	0.00	781,018.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,680,558.00	5,634,224.00	2,918,772.52	6,072,856.00	438,632.00	7.8%
TOTAL, REVENUES			20,646,230.00	57,452,329.00	29,973,173.96	61,124,232.00	3,671,903.00	6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,568,280.00	16,787,282.00	6,599,948.03	16,951,232.00	(163,950.00)	-1.0%
Certificated Pupil Support Salaries		1200	1,115,575.00	1,359,161.00	551,710.81	1,075,587.00	283,574.00	20.9%
Certificated Supervisors' and Administrators' Salaries		1300	410,700.00	453,908.00	227,015.58	464,392.00	(10,484.00)	-2.3%
Other Certificated Salaries		1900	1,573,130.00	1,474,633.00	770,055.49	1,442,660.00	31,973.00	2.2%
TOTAL, CERTIFICATED SALARIES			19,667,685.00	20,074,984.00	8,148,729.91	19,933,871.00	141,113.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,773,731.00	7,915,382.00	3,622,388.93	7,599,739.00	315,643.00	4.0%
Classified Support Salaries		2200	4,501,737.00	4,537,538.00	2,106,789.47	4,273,987.00	263,551.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	247,278.00	255,054.00	138,073.55	256,694.00	(1,640.00)	-0.6%
Clerical, Technical and Office Salaries		2400	736,940.00	1,115,551.00	725,145.64	1,145,161.00	(29,610.00)	-2.7%
Other Classified Salaries		2900	144,787.00	430,029.00	237,000.68	492,835.00	(62,806.00)	-14.6%
TOTAL, CLASSIFIED SALARIES			13,404,473.00	14,253,554.00	6,829,398.27	13,768,416.00	485,138.00	3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,248,359.00	3,346,759.00	1,245,725.75	3,211,435.00	135,324.00	4.0%
PERS		3201-3202	3,020,981.00	3,115,796.00	1,355,012.10	2,998,816.00	116,980.00	3.8%
OASDI/Medicare/Alternative		3301-3302	1,302,068.00	1,386,034.00	639,832.02	1,332,037.00	53,997.00	3.9%
Health and Welfare Benefits		3401-3402	4,247,570.00	4,135,577.00	1,651,726.38	3,942,056.00	193,521.00	4.7%
Unemployment Insurance		3501-3502	16,390.00	168,893.00	73,195.27	165,310.00	3,583.00	2.1%
Workers' Compensation		3601-3602	670,434.00	736,167.00	242,328.00	723,835.00	12,332.00	1.7%
OPEB, Allocated		3701-3702	0.00	407,486.00	166,085.73	396,458.00	11,028.00	2.7%
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			12,505,802.00	13,296,712.00	5,373,905.25	12,769,947.00	526,765.00	4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	747,100.00	723,026.00	136,970.46	723,026.00	0.00	0.0%
Books and Other Reference Materials		4200	21,309.00	70,577.00	50,268.10	78,926.00	(8,349.00)	-11.8%
Materials and Supplies		4300	3,478,124.00	15,340,735.00	2,513,453.38	15,037,526.00	303,209.00	2.0%
Noncapitalized Equipment		4400	3,119.00	1,854,535.00	565,226.78	1,923,149.00	(68,614.00)	-3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,249,652.00	17,988,873.00	3,265,918.72	17,762,627.00	226,246.00	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	522,082.00	578,250.00	226,013.75	1,391,138.00	(812,888.00)	-140.6%
Travel and Conferences		5200	40,170.00	197,223.00	22,322.63	105,790.00	91,433.00	46.4%
Dues and Memberships		5300	952.00	952.00	952.00	952.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,161.00	29,716.00	0.00	29,716.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	328,082.00	381,716.00	163,650.84	383,944.00	(2,228.00)	-0.6%
Transfers of Direct Costs		5710	291,612.00	311,521.00	8,286.95	322,818.00	(11,297.00)	-3.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	520.00	265,500.00	(265,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	10,057,141.00	16,562,759.00	7,430,878.61	19,238,022.00	(2,675,263.00)	-16.2%
Communications		5900	55,658.00	257,014.00	219,110.33	258,195.00	(1,181.00)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,324,858.00	18,319,151.00	8,071,735.11	21,996,075.00	(3,676,924.00)	-20.1%

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	31,740.00	30,153.00	43,690.00	(11,950.00)	-37.6%
Buildings and Improvements of Buildings		6200	1,041,444.00	60,904.00	32,641.02	310,904.00	(250,000.00)	-410.5%
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	5,300.00	267,700.00	144,624.95	359,414.00	(91,714.00)	-34.3%
Equipment Replacement		6500	9,572.00	289,653.00	148,929.32	298,346.00	(8,693.00)	-3.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,056,316.00	649,997.00	356,348.29	1,012,354.00	(362,357.00)	-55.7%
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	856,946.00	781,018.00	0.00	781,018.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	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	32,136.00	32,136.00	15,668.65	32,136.00	0.00	0.0%
Other Debt Service - Principal		7439	239,388.00	239,388.00	140,369.77	239,388.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,128,470.00	1,052,542.00	156,038.42	1,052,542.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,411,385.00	1,957,656.00	11,673.87	1,853,793.00	103,863.00	5.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,411,385.00	1,957,656.00	11,673.87	1,853,793.00	103,863.00	5.3%
TOTAL, EXPENDITURES			64,748,641.00	87,593,469.00	32,213,747.84	90,149,625.00	(2,556,156.00)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	26,948,531.00	27,252,626.00	0.00	27,030,511.00	(222,115.00)	-0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			26,948,531.00	27,252,626.00	0.00	27,030,511.00	(222,115.00)	-0.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			26,948,531.00	27,252,626.00	0.00	27,030,511.00	222,115.00	-0.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	145,444,297.00	145,662,245.00	99,039,028.76	145,662,245.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,857,589.00	23,966,725.00	7,388,671.54	26,676,638.00	2,709,913.00	11.3%
3) Other State Revenue		8300-8599	16,066,681.00	30,823,424.00	21,882,654.33	31,346,782.00	523,358.00	1.7%
4) Other Local Revenue		8600-8799	2,478,545.00	5,892,211.00	3,330,576.80	8,128,876.00	2,236,665.00	38.0%
5) TOTAL, REVENUES			169,847,112.00	206,344,605.00	131,640,931.43	211,814,541.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	75,655,537.00	76,104,538.00	40,438,443.04	76,101,535.00	3,003.00	0.0%
2) Classified Salaries		2000-2999	30,690,953.00	30,979,371.00	14,960,798.99	30,411,196.00	568,175.00	1.8%
3) Employee Benefits		3000-3999	41,540,729.00	40,891,214.00	19,748,901.79	39,701,098.00	1,190,116.00	2.9%
4) Books and Supplies		4000-4999	5,777,398.00	21,749,355.00	4,428,455.40	22,273,671.00	(524,316.00)	-2.4%
5) Services and Other Operating Expenditures		5000-5999	21,034,092.00	28,606,356.00	14,993,356.20	32,710,609.00	(4,104,253.00)	-14.3%
6) Capital Outlay		6000-6999	1,227,315.00	751,331.00	357,682.29	1,113,688.00	(362,357.00)	-48.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,996,196.00	2,615,605.00	1,024,850.26	2,661,628.00	(46,023.00)	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(571,734.00)	(535,361.00)	0.00	(511,865.00)	(23,496.00)	4.4%
9) TOTAL, EXPENDITURES			178,350,486.00	201,162,409.00	95,952,487.97	204,461,560.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,503,374.00)	5,182,196.00	35,688,443.46	7,352,981.00		
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	376,513.00	30,476.00	0.00	354,062.00	(323,586.00)	-1061.8%
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			(376,513.00)	(30,476.00)	0.00	(354,062.00)		

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)			(8,879,887.00)	5,151,720.00	35,688,443.46	6,998,919.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,321,076.09	28,321,076.09		28,321,076.09	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)			28,321,076.09	28,321,076.09		28,321,076.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,321,076.09	28,321,076.09		28,321,076.09		
2) Ending Balance, June 30 (E + F1e)			19,441,189.09	33,472,796.09		35,319,995.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,060.00	25,060.00		25,060.00		
Stores		9712	75,000.00	75,000.00		75,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,331,172.28	7,010,845.54		7,904,477.54		
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	15,205,066.00	12,441,931.00		14,844,121.00		
ASSIGNED LCAP SUPPLEMENTAL	0000	9780	2,593,999.00					
CSEA JOB STUDY	0000	9780	390,000.00					
BASA 1% AND RETRO	0000	9780	441,136.00					
FISCAL STABILITY ASSIGNED	0000	9780	11,779,931.00					
CSEA JOB STUDY	0000	9780		390,000.00				
VACATION LIABILITY	0000	9780		272,000.00				
FISCAL STABILITY ASSIGNED	0000	9780		11,779,931.00				
CSEA JOB STUDY	0000	9780				1,087,500.00		
VACATION LIABILITY	0000	9780				272,000.00		
BTA 5%	0000	9780				3,833,320.00		
CSEA 5%	0000	9780				1,638,811.00		
BASA 5%	0000	9780				736,518.00		
FISCAL STABILITY ASSIGNED	0000	9780				7,275,972.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,390,583.55	13,919,959.55		12,471,336.55		
Unassigned/Unappropriated Amount		9790	(15,585,692.74)	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	67,885,723.00	65,091,974.00	57,863,581.00	67,896,545.00	2,804,571.00	4.3%
Education Protection Account State Aid - Current Year		8012	21,626,300.00	21,839,586.00	10,919,793.00	21,839,586.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	2,465,749.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	180,934.00	168,203.00	83,708.48	168,203.00	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	194,501.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	41,679,271.00	35,792,949.00	19,047,596.62	32,988,378.00	(2,804,571.00)	-7.8%
Unsecured Roll Taxes		8042	0.00	490,092.00	420,994.76	490,092.00	0.00	0.0%
Prior Years' Taxes		8043	1,159,553.00	453,750.00	1,585,327.14	453,750.00	0.00	0.0%
Supplemental Taxes		8044	751,877.00	801,746.00	456,715.80	801,746.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,647,472.00	9,566,197.00	430,884.85	9,566,197.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,318,666.00	11,457,748.00	5,731,753.30	11,457,748.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	32,924.81	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			145,444,297.00	145,662,245.00	99,039,028.76	145,662,245.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,444,297.00	145,662,245.00	99,039,028.76	145,662,245.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,886,972.00	2,886,972.00	0.00	2,886,972.00	0.00	0.0%
Special Education Discretionary Grants		8182	248,356.00	250,362.00	0.00	250,362.00	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	1,669,208.00	1,980,109.00	1,281,811.00	1,980,069.00	(40.00)	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	300,432.00	450,092.00	207,918.50	450,092.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	27,271.00	30,346.00	27,271.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	176,290.00	273,873.00	100,999.00	273,873.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	127,944.00	317,184.00	254,651.30	518,903.00	201,719.00	63.6%
Career and Technical Education	3500-3599	8290	74,956.00	78,268.00	4,953.00	78,268.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	373,431.00	17,702,594.00	5,507,992.74	20,210,828.00	2,508,234.00	14.2%
TOTAL, FEDERAL REVENUE			5,857,589.00	23,966,725.00	7,388,671.54	26,676,638.00	2,709,913.00	11.3%
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	9,330,840.00	9,330,988.00	8,477,639.00	9,330,988.00	0.00	0.0%
Prior Years	6500	8319	42,073.00	42,073.00	39,308.00	42,073.00	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	627,039.00	640,485.00	640,485.00	640,485.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,078,659.00	3,078,659.00	2,088,606.22	3,078,659.00	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	603,835.00	661,720.00	0.00	661,720.00	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	500,000.00	957,669.00	457,668.20	967,669.00	10,000.00	1.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,884,235.00	16,111,830.00	10,178,947.91	16,625,188.00	513,358.00	3.2%
TOTAL, OTHER STATE REVENUE			16,066,681.00	30,823,424.00	21,882,654.33	31,346,782.00	523,358.00	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	786,055.91	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	312,546.00	348,415.00	169,318.42	348,415.00	0.00	0.0%
Interest		8660	700,000.00	160,000.00	61,776.82	160,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	94,401.00	65,620.00	0.00	65,620.00	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	400.00	400.00	165.00	400.00	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	849,911.00	4,536,758.00	2,313,260.65	6,773,423.00	2,236,665.00	49.3%
Tuition		8710	521,287.00	781,018.00	0.00	781,018.00	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			2,478,545.00	5,892,211.00	3,330,576.80	8,128,876.00	2,236,665.00	38.0%
TOTAL, REVENUES			169,847,112.00	206,344,605.00	131,640,931.43	211,814,541.00	5,469,936.00	2.7%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	61,561,108.00	61,262,333.00	32,806,653.78	61,473,184.00	(210,851.00)	-0.3%
Certificated Pupil Support Salaries		1200	4,498,822.00	4,820,942.00	2,391,495.70	4,544,304.00	276,638.00	5.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,755,327.00	6,234,380.00	3,335,054.95	6,251,250.00	(16,870.00)	-0.3%
Other Certificated Salaries		1900	3,840,280.00	3,786,883.00	1,905,238.61	3,832,797.00	(45,914.00)	-1.2%
TOTAL, CERTIFICATED SALARIES			75,655,537.00	76,104,538.00	40,438,443.04	76,101,535.00	3,003.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,085,049.00	9,173,991.00	4,162,753.34	8,817,545.00	356,446.00	3.9%
Classified Support Salaries		2200	10,925,446.00	11,091,993.00	5,314,617.19	10,754,688.00	337,305.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	1,597,317.00	1,730,056.00	963,131.02	1,736,085.00	(6,029.00)	-0.3%
Clerical, Technical and Office Salaries		2400	8,177,871.00	7,816,719.00	3,941,070.47	7,856,587.00	(39,868.00)	-0.5%
Other Classified Salaries		2900	905,270.00	1,166,612.00	579,226.97	1,246,291.00	(79,679.00)	-6.8%
TOTAL, CLASSIFIED SALARIES			30,690,953.00	30,979,371.00	14,960,798.99	30,411,196.00	568,175.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,505,470.00	12,645,500.00	6,579,267.89	12,530,858.00	114,642.00	0.9%
PERS		3201-3202	6,857,048.00	6,848,023.00	3,077,779.64	6,782,938.00	65,085.00	1.0%
OASDI/Medicare/Alternative		3301-3302	3,496,854.00	3,538,891.00	1,770,337.98	3,481,865.00	57,026.00	1.6%
Health and Welfare Benefits		3401-3402	13,814,363.00	13,708,068.00	6,499,120.55	13,493,305.00	214,763.00	1.6%
Unemployment Insurance		3501-3502	1,353,074.00	533,804.00	273,148.05	530,386.00	3,418.00	0.6%
Workers' Compensation		3601-3602	2,172,920.00	2,332,558.00	913,204.82	2,324,056.00	8,502.00	0.4%
OPEB, Allocated		3701-3702	1,341,000.00	1,284,370.00	636,042.86	557,690.00	726,680.00	56.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,540,729.00	40,891,214.00	19,748,901.79	39,701,098.00	1,190,116.00	2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	760,969.00	736,895.00	136,970.46	736,095.00	800.00	0.1%
Books and Other Reference Materials		4200	43,538.00	93,730.00	60,167.05	107,528.00	(13,798.00)	-14.7%
Materials and Supplies		4300	4,965,047.00	19,043,054.00	3,648,358.17	19,473,905.00	(430,851.00)	-2.3%
Noncapitalized Equipment		4400	7,844.00	1,875,676.00	582,959.72	1,956,143.00	(80,467.00)	-4.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,777,398.00	21,749,355.00	4,428,455.40	22,273,671.00	(524,316.00)	-2.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	522,082.00	578,250.00	226,013.75	1,391,138.00	(812,888.00)	-140.6%
Travel and Conferences		5200	50,885.00	209,519.00	26,506.29	118,288.00	91,231.00	43.5%
Dues and Memberships		5300	42,218.00	41,909.00	51,568.05	57,404.00	(15,495.00)	-37.0%
Insurance		5400-5450	1,683,917.00	2,158,842.00	1,908,842.00	2,158,842.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,641,161.00	2,724,038.00	1,788,792.60	2,997,431.00	(273,393.00)	-10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	851,408.00	786,355.00	251,415.89	798,834.00	(12,479.00)	-1.6%
Transfers of Direct Costs		5710	0.00	0.00	6,232.14	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(170,500.00)	(171,696.00)	(3,039.43)	93,804.00	(265,500.00)	154.6%
Professional/Consulting Services and Operating Expenditures		5800	15,069,071.00	21,712,047.00	10,426,278.77	24,529,682.00	(2,817,635.00)	-13.0%
Communications		5900	343,850.00	567,092.00	310,746.14	565,186.00	1,906.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,034,092.00	28,606,356.00	14,993,356.20	32,710,609.00	(4,104,253.00)	-14.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	31,740.00	30,153.00	43,690.00	(11,950.00)	-37.6%
Buildings and Improvements of Buildings		6200	1,041,444.00	60,904.00	32,641.02	310,904.00	(250,000.00)	-410.5%
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	176,299.00	367,700.00	144,624.95	459,414.00	(91,714.00)	-24.9%
Equipment Replacement		6500	9,572.00	290,987.00	150,263.32	299,680.00	(8,693.00)	-3.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,227,315.00	751,331.00	357,682.29	1,113,688.00	(362,357.00)	-48.2%
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	15,642.00	7,860.00	15,642.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	856,946.00	781,018.00	0.00	781,018.00	0.00	0.0%
Payments to County Offices		7142	83,712.00	69,890.00	81,453.00	115,913.00	(46,023.00)	-65.9%
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	432,228.00	478,220.00	235,606.90	478,220.00	0.00	0.0%
Other Debt Service - Principal		7439	1,623,310.00	1,270,835.00	699,930.36	1,270,835.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,996,196.00	2,615,605.00	1,024,850.26	2,661,628.00	(46,023.00)	-1.8%
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	(571,734.00)	(535,361.00)	0.00	(511,865.00)	(23,496.00)	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(571,734.00)	(535,361.00)	0.00	(511,865.00)	(23,496.00)	4.4%
TOTAL, EXPENDITURES			178,350,486.00	201,162,409.00	95,952,487.97	204,461,560.00	(3,299,151.00)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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	376,513.00	30,476.00	0.00	354,062.00	(323,586.00)	-1061.8%
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			376,513.00	30,476.00	0.00	354,062.00	(323,586.00)	-1061.8%
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)			(376,513.00)	(30,476.00)	0.00	(354,062.00)	323,586.00	1061.8%

Resource	Description	2021-22
		Projected Year Totals
3210	Elementary and Secondary School Emergen	213,660.00
3212	Elementary and Secondary School Emergen	357,531.00
3213	Elementary and Secondary School Emergen	95,714.00
3214	Elementary and Secondary School Emergen	2,519,431.00
3215	Governor's Emergency Education Relief Fun	68,742.00
5640	Medi-Cal Billing Option	0.04
6266		1,936,000.00
6300	Lottery: Instructional Materials	0.18
6536	Special Ed: Dispute Prevention and Dispute	122,525.00
6537	Special Ed: Learning Recovery Support	731,754.00
7311	Classified School Employee Professional De	0.08
7388	SB 117 COVID-19 LEA Response Funds	0.76
7415	Classified School Employee Summer Assiste	19,907.00
7422	In-Person Instruction (IPI) Grant	107,653.00
7425	Expanded Learning Opportunities (ELO) Gra	1,731,554.26
7510	Low-Performing Students Block Grant	4.77
8150	Ongoing & Major Maintenance Account (RM.	0.02
9010	Other Restricted Local	0.43
Total, Restricted Balance		7,904,477.54

Description	Resource Codes	Object Codes	Original Budget (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	259,053.00	268,139.00	(4.99)	268,139.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,814,311.00	3,891,484.00	1,939,286.00	3,891,484.00	0.00	0.0%
4) Other Local Revenue		8600-8799	162,180.00	185,813.00	2,778.59	165,912.00	(19,901.00)	-10.7%
5) TOTAL, REVENUES			4,235,544.00	4,345,436.00	1,942,059.60	4,325,535.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,469,682.00	1,636,806.00	669,026.75	1,540,993.00	95,813.00	5.9%
2) Classified Salaries		2000-2999	597,443.00	589,900.00	296,470.96	588,980.00	920.00	0.2%
3) Employee Benefits		3000-3999	661,479.00	750,190.00	327,457.08	737,834.00	12,356.00	1.6%
4) Books and Supplies		4000-4999	127,293.00	141,537.00	33,800.69	308,586.00	(167,049.00)	-118.0%
5) Services and Other Operating Expenditures		5000-5999	200,121.00	213,111.00	130,736.99	190,750.00	22,361.00	10.5%
6) Capital Outlay		6000-6999	100,000.00	95,400.00	0.00	95,400.00	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	147,003.00	159,270.00	0.00	160,287.00	(1,017.00)	-0.6%
9) TOTAL, EXPENDITURES			3,303,021.00	3,586,214.00	1,457,492.47	3,622,830.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			932,523.00	759,222.00	484,567.13	702,705.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			932,523.00	759,222.00	484,567.13	702,705.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,219,530.45	3,219,530.45		3,219,530.45	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)			3,219,530.45	3,219,530.45		3,219,530.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,219,530.45	3,219,530.45		3,219,530.45		
2) Ending Balance, June 30 (E + F1e)			4,152,053.45	3,978,752.45		3,922,235.45		
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	1,642,825.77	1,403,266.77		1,341,349.77		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,509,227.68	2,575,485.68		2,580,885.68		
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	259,053.00	268,139.00	(4.99)	268,139.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			259,053.00	268,139.00	(4.99)	268,139.00	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	3,783,518.00	3,878,576.00	1,939,286.00	3,878,576.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,793.00	12,908.00	0.00	12,908.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,814,311.00	3,891,484.00	1,939,286.00	3,891,484.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	11,344.00	33,946.00	3,711.84	14,848.00	(19,098.00)	-56.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	116,158.00	117,189.00	(933.25)	116,386.00	(803.00)	-0.7%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	34,678.00	34,678.00	0.00	34,678.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			162,180.00	185,813.00	2,778.59	165,912.00	(19,901.00)	-10.7%
TOTAL, REVENUES			4,235,544.00	4,345,436.00	1,942,059.60	4,325,535.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	988,926.00	1,007,070.00	382,319.25	943,044.00	64,026.00	6.4%
Certificated Pupil Support Salaries		1200	137,308.00	153,659.00	71,814.84	150,767.00	2,892.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	112,544.00	192,871.00	93,549.95	192,871.00	0.00	0.0%
Other Certificated Salaries		1900	230,904.00	283,206.00	121,342.71	254,311.00	28,895.00	10.2%
TOTAL, CERTIFICATED SALARIES			1,469,682.00	1,636,806.00	669,026.75	1,540,993.00	95,813.00	5.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	125,587.00	125,282.00	60,624.50	114,948.00	10,334.00	8.2%
Classified Support Salaries		2200	131,763.00	142,315.00	74,856.25	141,721.00	594.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	340,023.00	322,233.00	160,990.21	332,241.00	(10,008.00)	-3.1%
Other Classified Salaries		2900	70.00	70.00	0.00	70.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			597,443.00	589,900.00	296,470.96	588,980.00	920.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	217,702.00	256,456.00	97,570.55	240,628.00	15,828.00	6.2%
PERS		3201-3202	129,243.00	125,105.00	57,096.91	128,119.00	(3,014.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	70,598.00	71,540.00	36,584.74	70,253.00	1,287.00	1.8%
Health and Welfare Benefits		3401-3402	200,766.00	220,905.00	103,552.60	224,009.00	(3,104.00)	-1.4%
Unemployment Insurance		3501-3502	1,058.00	11,097.00	5,126.50	10,699.00	398.00	3.6%
Workers' Compensation		3601-3602	42,112.00	48,497.00	16,330.26	46,738.00	1,759.00	3.6%
OPEB, Allocated		3701-3702	0.00	16,590.00	11,195.52	17,388.00	(798.00)	-4.8%
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			661,479.00	750,190.00	327,457.08	737,834.00	12,356.00	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	21,497.00	24,665.00	17,682.10	47,062.00	(22,397.00)	-90.8%
Materials and Supplies		4300	41,658.00	50,731.00	15,418.50	101,566.00	(50,835.00)	-100.2%
Noncapitalized Equipment		4400	64,138.00	66,141.00	700.09	159,958.00	(93,817.00)	-141.8%
TOTAL, BOOKS AND SUPPLIES			127,293.00	141,537.00	33,800.69	308,586.00	(167,049.00)	-118.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,300.00	5,000.00	3,985.16	5,000.00	0.00	0.0%
Travel and Conferences		5200	1,240.00	8,240.00	0.00	8,240.00	0.00	0.0%
Dues and Memberships		5300	265.00	265.00	0.00	265.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,305.00	34,965.00	14,296.60	34,829.00	136.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	702.00	702.00	0.00	702.00	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	4,575.00	4,575.00	1,936.85	4,575.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	139,228.00	139,553.00	92,335.42	117,082.00	22,471.00	16.1%
Communications		5900	14,506.00	19,811.00	18,182.96	20,057.00	(246.00)	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,121.00	213,111.00	130,736.99	190,750.00	22,361.00	10.5%
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	100,000.00	95,400.00	0.00	95,400.00	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			100,000.00	95,400.00	0.00	95,400.00	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	147,003.00	159,270.00	0.00	160,287.00	(1,017.00)	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			147,003.00	159,270.00	0.00	160,287.00	(1,017.00)	-0.6%
TOTAL, EXPENDITURES			3,303,021.00	3,586,214.00	1,457,492.47	3,622,830.00		

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

Resource	Description	2021/22 Projected Year Totals
6391	Adult Education Program	1,341,349.77
Total, Restricted Balance		<u>1,341,349.77</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	238,036.00	223,123.00	157,809.05	261,523.00	38,400.00	17.2%
3) Other State Revenue		8300-8599	604,016.00	704,899.00	364,678.39	694,523.00	(10,376.00)	-1.5%
4) Other Local Revenue		8600-8799	2,222,613.00	2,805,170.00	39,581.67	2,715,201.00	(89,969.00)	-3.2%
5) TOTAL, REVENUES			3,064,665.00	3,733,192.00	562,069.11	3,671,247.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,140,245.00	1,229,557.00	571,616.17	1,209,903.00	19,654.00	1.6%
2) Classified Salaries		2000-2999	984,146.00	1,046,898.00	514,604.27	1,015,096.00	31,802.00	3.0%
3) Employee Benefits		3000-3999	862,897.00	1,013,840.00	486,820.09	991,873.00	21,967.00	2.2%
4) Books and Supplies		4000-4999	108,782.00	163,351.00	75,416.03	184,874.00	(21,523.00)	-13.2%
5) Services and Other Operating Expenditures		5000-5999	208,232.00	202,273.00	31,135.56	(104,866.00)	307,139.00	151.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	207,976.00	229,986.00	0.00	205,817.00	24,169.00	10.5%
9) TOTAL, EXPENDITURES			3,512,278.00	3,885,905.00	1,679,592.12	3,502,697.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(447,613.00)	(152,713.00)	(1,117,523.01)	168,550.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	376,513.00	30,476.00	0.00	354,062.00	323,586.00	1061.8%
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			376,513.00	30,476.00	0.00	354,062.00		

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)			(71,100.00)	(122,237.00)	(1,117,523.01)	522,612.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	137,207.49	137,207.49		137,207.49	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)			137,207.49	137,207.49		137,207.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,207.49	137,207.49		137,207.49		
2) Ending Balance, June 30 (E + F1e)			66,107.49	14,970.49		659,819.49		
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	66,107.99	14,970.99		659,819.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.50)	(0.50)		(0.50)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	26,555.00	29,328.00	10,637.05	29,328.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	211,481.00	193,795.00	147,172.00	232,195.00	38,400.00	19.8%
TOTAL, FEDERAL REVENUE			238,036.00	223,123.00	157,809.05	261,523.00	38,400.00	17.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,007.00	914.00	434.39	914.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	603,009.00	703,985.00	364,244.00	693,609.00	(10,376.00)	-1.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			604,016.00	704,899.00	364,678.39	694,523.00	(10,376.00)	-1.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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								
Child Development Parent Fees		8673	2,215,613.00	2,798,170.00	39,581.67	2,708,201.00	(89,969.00)	-3.2%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	7,000.00	7,000.00	0.00	7,000.00	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			2,222,613.00	2,805,170.00	39,581.67	2,715,201.00	(89,969.00)	-3.2%
TOTAL, REVENUES			3,064,665.00	3,733,192.00	562,069.11	3,671,247.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	962,167.00	1,055,706.00	482,728.38	1,036,052.00	19,654.00	1.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	178,078.00	173,851.00	88,887.79	173,851.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,140,245.00	1,229,557.00	571,616.17	1,209,903.00	19,654.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	832,601.00	884,942.00	420,334.45	852,808.00	32,134.00	3.6%
Classified Support Salaries		2200	27,558.00	27,642.00	15,208.68	27,974.00	(332.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	123,987.00	134,314.00	79,061.14	134,314.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			984,146.00	1,046,898.00	514,604.27	1,015,096.00	31,802.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	167,760.00	146,219.00	61,176.54	142,080.00	4,139.00	2.8%
PERS		3201-3202	238,639.00	301,456.00	150,136.79	298,754.00	2,702.00	0.9%
OASDI/Medicare/Alternative		3301-3302	100,091.00	119,972.00	60,814.94	117,000.00	2,972.00	2.5%
Health and Welfare Benefits		3401-3402	311,763.00	357,791.00	177,519.70	349,075.00	8,716.00	2.4%
Unemployment Insurance		3501-3502	1,092.00	11,400.00	5,580.73	11,110.00	290.00	2.5%
Workers' Compensation		3601-3602	43,552.00	50,010.00	18,315.63	47,473.00	2,537.00	5.1%
OPEB, Allocated		3701-3702	0.00	26,992.00	13,275.76	26,381.00	611.00	2.3%
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			862,897.00	1,013,840.00	486,820.09	991,873.00	21,967.00	2.2%
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	43,731.00	68,350.00	34,643.22	91,264.00	(22,914.00)	-33.5%
Noncapitalized Equipment		4400	0.00	1,400.00	658.80	659.00	741.00	52.9%
Food		4700	65,051.00	93,601.00	40,114.01	92,951.00	650.00	0.7%
TOTAL, BOOKS AND SUPPLIES			108,782.00	163,351.00	75,416.03	184,874.00	(21,523.00)	-13.2%

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)
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	1,668.00	1,876.00	527.30	1,876.00	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	20,636.00	19,822.00	12,642.16	19,036.00	786.00	4.0%
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	89,727.00	91,212.00	683.96	(174,288.00)	265,500.00	291.1%
Professional/Consulting Services and Operating Expenditures		5800	86,132.00	81,258.00	16,708.44	42,921.00	38,337.00	47.2%
Communications		5900	10,069.00	8,105.00	573.70	5,589.00	2,516.00	31.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,232.00	202,273.00	31,135.56	(104,866.00)	307,139.00	151.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	207,976.00	229,986.00	0.00	205,817.00	24,169.00	10.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			207,976.00	229,986.00	0.00	205,817.00	24,169.00	10.5%
TOTAL, EXPENDITURES			3,512,278.00	3,885,905.00	1,679,592.12	3,502,697.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	376,513.00	30,476.00	0.00	354,062.00	323,586.00	1061.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			376,513.00	30,476.00	0.00	354,062.00	323,586.00	1061.8%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			376,513.00	30,476.00	0.00	354,062.00		

Resource	Description	2021/22
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	32,903.99
9010	Other Restricted Local	626,916.00
Total, Restricted Balance		659,819.99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	3,656,390.00	3,710,000.00	2,007,005.14	3,858,398.00	148,398.00	4.0%
3) Other State Revenue		8300-8599	118,000.00	124,000.00	127,773.29	124,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	763,000.00	763,200.00	137,062.02	763,200.00	0.00	0.0%
5) TOTAL, REVENUES			4,537,390.00	4,597,200.00	2,271,840.45	4,745,598.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,637,856.00	1,685,834.00	799,343.59	1,638,272.00	47,562.00	2.8%
3) Employee Benefits		3000-3999	663,177.00	701,640.00	332,222.02	708,005.00	(6,365.00)	-0.9%
4) Books and Supplies		4000-4999	1,512,100.00	1,527,100.00	883,939.50	1,557,100.00	(30,000.00)	-2.0%
5) Services and Other Operating Expenditures		5000-5999	142,252.00	151,578.00	49,091.17	151,938.00	(360.00)	-0.2%
6) Capital Outlay		6000-6999	0.00	30,562.00	30,562.19	30,562.00	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	216,755.00	146,105.00	0.00	145,761.00	344.00	0.2%
9) TOTAL, EXPENDITURES			4,172,140.00	4,242,819.00	2,095,158.47	4,231,638.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			365,250.00	354,381.00	176,681.98	513,960.00		
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)			365,250.00	354,381.00	176,681.98	513,960.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	167,900.78	167,900.78		167,900.78	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)			167,900.78	167,900.78		167,900.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,900.78	167,900.78		167,900.78		
2) Ending Balance, June 30 (E + F1e)			533,150.78	522,281.78		681,860.78		
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	518,983.85	508,114.85		667,693.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	14,166.93	14,166.93		14,166.93		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,656,390.00	3,710,000.00	2,007,005.14	3,858,398.00	148,398.00	4.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,656,390.00	3,710,000.00	2,007,005.14	3,858,398.00	148,398.00	4.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	118,000.00	124,000.00	127,773.29	124,000.00	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			118,000.00	124,000.00	127,773.29	124,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	759,000.00	759,200.00	136,967.26	759,200.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	94.76	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			763,000.00	763,200.00	137,062.02	763,200.00	0.00	0.0%
TOTAL, REVENUES			4,537,390.00	4,597,200.00	2,271,840.45	4,745,598.00		

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	1,015,417.00	1,002,928.00	435,661.63	984,101.00	18,827.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	505,143.00	556,607.00	309,008.66	527,872.00	28,735.00	5.2%
Clerical, Technical and Office Salaries		2400	99,496.00	100,699.00	47,834.30	100,699.00	0.00	0.0%
Other Classified Salaries		2900	17,800.00	25,600.00	6,839.00	25,600.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,637,856.00	1,685,834.00	799,343.59	1,638,272.00	47,562.00	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	324,983.00	339,393.00	153,885.59	336,561.00	2,832.00	0.8%
OASDI/Medicare/Alternative		3301-3302	122,568.00	127,026.00	66,205.13	125,333.00	1,693.00	1.3%
Health and Welfare Benefits		3401-3402	181,236.00	169,464.00	83,783.05	182,308.00	(12,844.00)	-7.6%
Unemployment Insurance		3501-3502	814.00	8,431.00	4,575.06	8,195.00	236.00	2.8%
Workers' Compensation		3601-3602	33,576.00	37,092.00	13,992.05	36,042.00	1,050.00	2.8%
OPEB, Allocated		3701-3702	0.00	20,234.00	9,781.14	19,566.00	668.00	3.3%
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			663,177.00	701,640.00	332,222.02	708,005.00	(6,365.00)	-0.9%
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	68,100.00	84,100.00	83,265.44	114,100.00	(30,000.00)	-35.7%
Noncapitalized Equipment		4400	44,000.00	43,000.00	37,647.37	43,000.00	0.00	0.0%
Food		4700	1,400,000.00	1,400,000.00	763,026.69	1,400,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,512,100.00	1,527,100.00	883,939.50	1,557,100.00	(30,000.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	571.96	2,360.00	(360.00)	-18.0%
Dues and Memberships		5300	1,200.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,000.00	16,000.00	6,072.50	16,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250.00	250.00	0.00	250.00	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	76,198.00	75,909.00	418.64	75,909.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,000.00	52,419.00	40,726.85	52,419.00	0.00	0.0%
Communications		5900	5,604.00	4,000.00	1,301.22	4,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,252.00	151,578.00	49,091.17	151,938.00	(360.00)	-0.2%
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	30,562.00	30,562.19	30,562.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	30,562.00	30,562.19	30,562.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	216,755.00	146,105.00	0.00	145,761.00	344.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			216,755.00	146,105.00	0.00	145,761.00	344.00	0.2%
TOTAL, EXPENDITURES			4,172,140.00	4,242,819.00	2,095,158.47	4,231,638.00		

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

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	519,295.85
5460		6,323.00
5465		142,075.00
Total, Restricted Balance		667,693.85

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,627.00	2,627.00	981.25	2,627.00	0.00	0.0%
5) TOTAL, REVENUES			2,627.00	2,627.00	981.25	2,627.00		
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	8,948.00	8,192.00	8,192.00	756.00	8.4%
6) Capital Outlay		6000-6999	208,006.00	200,593.00	56,277.18	218,340.00	(17,747.00)	-8.8%
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			208,006.00	209,541.00	64,469.18	226,532.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(205,379.00)	(206,914.00)	(63,487.93)	(223,905.00)		
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)			(205,379.00)	(206,914.00)	(63,487.93)	(223,905.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	788,950.13	788,950.13		788,950.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			788,950.13	788,950.13		788,950.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			788,950.13	788,950.13		788,950.13		
2) Ending Balance, June 30 (E + F1e)			583,571.13	582,036.13		565,045.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	583,571.13	582,036.13		565,045.13		
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%
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	2,627.00	2,627.00	981.25	2,627.00	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			2,627.00	2,627.00	981.25	2,627.00	0.00	0.0%
TOTAL, REVENUES			2,627.00	2,627.00	981.25	2,627.00		

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	6,200.00	6,200.00	6,200.00	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	2,748.00	1,992.00	1,992.00	756.00	27.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	8,948.00	8,192.00	8,192.00	756.00	8.4%
CAPITAL OUTLAY								
Land Improvements		6170	158,926.00	61,931.00	56,277.18	61,931.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,000.00	117,582.00	0.00	135,329.00	(17,747.00)	-15.1%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	21,080.00	21,080.00	0.00	21,080.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			208,006.00	200,593.00	56,277.18	218,340.00	(17,747.00)	-8.8%
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			208,006.00	209,541.00	64,469.18	226,532.00		

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		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,490.00	54,490.00	10,964.46	54,490.00	0.00	0.0%
5) TOTAL, REVENUES			54,490.00	54,490.00	10,964.46	54,490.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,356.00	14,462.00	7,784.03	14,462.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,292.00	6,913.00	3,396.46	6,913.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	4,604.00	21,393.43	102,258.00	(97,654.00)	-2121.1%
5) Services and Other Operating Expenditures		5000-5999	85,000.00	86,066.00	16,065.71	87,320.00	(1,254.00)	-1.5%
6) Capital Outlay		6000-6999	2,109,542.00	3,174,660.00	1,207,352.67	3,340,865.00	(166,205.00)	-5.2%
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			2,214,190.00	3,286,705.00	1,255,992.30	3,551,818.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,159,700.00)	(3,232,215.00)	(1,245,027.84)	(3,497,328.00)		
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)			(2,159,700.00)	(3,232,215.00)	(1,245,027.84)	(3,497,328.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,843,254.45	8,843,254.45		8,843,254.45	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)			8,843,254.45	8,843,254.45		8,843,254.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,843,254.45	8,843,254.45		8,843,254.45		
2) Ending Balance, June 30 (E + F1e)			6,683,554.45	5,611,039.45		5,345,926.45		
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	6,683,554.45	5,611,039.45		5,345,926.45		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	54,490.00	54,490.00	10,964.46	54,490.00	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			54,490.00	54,490.00	10,964.46	54,490.00	0.00	0.0%
TOTAL, REVENUES			54,490.00	54,490.00	10,964.46	54,490.00		

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	13,356.00	14,462.00	7,784.03	14,462.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,356.00	14,462.00	7,784.03	14,462.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,060.00	3,313.00	1,529.94	3,313.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,022.00	1,107.00	640.39	1,107.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,929.00	1,929.00	964.59	1,929.00	0.00	0.0%
Unemployment Insurance		3501-3502	7.00	72.00	39.57	72.00	0.00	0.0%
Workers' Compensation		3601-3602	274.00	318.00	128.54	318.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	174.00	93.43	174.00	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			6,292.00	6,913.00	3,396.46	6,913.00	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	1,785.00	3,427.01	7,942.00	(6,157.00)	-344.9%
Noncapitalized Equipment		4400	0.00	2,819.00	17,966.42	94,316.00	(91,497.00)	-3245.7%
TOTAL, BOOKS AND SUPPLIES			0.00	4,604.00	21,393.43	102,258.00	(97,654.00)	-2121.1%
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	85,000.00	86,066.00	16,065.71	87,320.00	(1,254.00)	-1.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,000.00	86,066.00	16,065.71	87,320.00	(1,254.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (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	302,541.00	480,535.00	160,994.31	678,752.00	(198,217.00)	-41.2%
Buildings and Improvements of Buildings		6200	1,807,001.00	2,694,125.00	1,046,358.36	2,662,113.00	32,012.00	1.2%
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			2,109,542.00	3,174,660.00	1,207,352.67	3,340,865.00	(166,205.00)	-5.2%
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			2,214,190.00	3,286,705.00	1,255,992.30	3,551,818.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	492,780.00	492,780.00	544,056.05	557,865.00	65,085.00	13.2%
5) TOTAL, REVENUES			492,780.00	492,780.00	544,056.05	557,865.00		
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	6,020.00	11,522.94	11,525.00	(5,505.00)	-91.4%
5) Services and Other Operating Expenditures		5000-5999	1.00	2,185.00	2,185.00	2,185.00	0.00	0.0%
6) Capital Outlay		6000-6999	55,956.00	71,159.00	56,003.00	71,159.00	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			55,957.00	79,364.00	69,710.94	84,869.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			436,823.00	413,416.00	474,345.11	472,996.00		
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)			436,823.00	413,416.00	474,345.11	472,996.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,216,257.50	2,216,257.50		2,216,257.50	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)			2,216,257.50	2,216,257.50		2,216,257.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,257.50	2,216,257.50		2,216,257.50		
2) Ending Balance, June 30 (E + F1e)			2,653,080.50	2,629,673.50		2,689,253.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,611,106.48	2,611,091.48		2,673,340.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	41,974.02	18,582.02		15,913.02		
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	12,799.00	12,799.00	2,758.38	15,635.00	2,836.00	22.2%
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	479,981.00	479,981.00	541,297.67	542,230.00	62,249.00	13.0%
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			492,780.00	492,780.00	544,056.05	557,865.00	65,085.00	13.2%
TOTAL, REVENUES			492,780.00	492,780.00	544,056.05	557,865.00		

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	6,020.00	9,959.59	9,961.00	(3,941.00)	-65.5%
Noncapitalized Equipment		4400	0.00	0.00	1,563.35	1,564.00	(1,564.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	6,020.00	11,522.94	11,525.00	(5,505.00)	-91.4%
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	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	1.00	2,185.00	2,185.00	2,185.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1.00	2,185.00	2,185.00	2,185.00	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	55,956.00	71,159.00	56,003.00	71,159.00	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			55,956.00	71,159.00	56,003.00	71,159.00	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			55,957.00	79,364.00	69,710.94	84,869.00		

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

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	2,673,340.48
Total, Restricted Balance		<u>2,673,340.48</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.05	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.05	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.05	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.05	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	213.93	213.93		213.93	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)			213.93	213.93		213.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213.93	213.93		213.93		
2) Ending Balance, June 30 (E + F1e)			213.93	213.93		213.93		
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	213.93	213.93		213.93		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.05	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.05	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.05	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	299,631.00	299,631.00	15,389.27	860,673.00	561,042.00	187.2%
5) TOTAL, REVENUES			299,631.00	299,631.00	15,389.27	860,673.00		
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	35,000.00	135,285.00	17,736.69	140,212.00	(4,927.00)	-3.6%
6) Capital Outlay		6000-6999	851,314.00	1,176,966.00	511,624.58	1,172,789.00	4,177.00	0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			886,314.00	1,312,251.00	529,361.27	1,313,001.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(586,683.00)	(1,012,620.00)	(513,972.00)	(452,328.00)		
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)			(586,683.00)	(1,012,620.00)	(513,972.00)	(452,328.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,562,729.62	12,562,729.62		12,562,729.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,562,729.62	12,562,729.62		12,562,729.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,562,729.62	12,562,729.62		12,562,729.62		
2) Ending Balance, June 30 (E + F1e)			11,976,046.62	11,550,109.62		12,110,401.62		
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	6,754,942.36	6,347,755.36		6,893,811.36		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,221,104.26	5,202,354.26		5,216,590.26		
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	240,000.00	240,000.00	0.00	786,056.00	546,056.00	227.5%
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	59,631.00	59,631.00	15,389.27	74,617.00	14,986.00	25.1%
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			299,631.00	299,631.00	15,389.27	860,673.00	561,042.00	187.2%
TOTAL, REVENUES			299,631.00	299,631.00	15,389.27	860,673.00		

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	100,000.00	11,525.00	100,000.00	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	35,000.00	35,285.00	6,211.69	40,212.00	(4,927.00)	-14.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,000.00	135,285.00	17,736.69	140,212.00	(4,927.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	18,750.00	0.00	18,750.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	851,314.00	1,158,216.00	511,624.58	1,154,039.00	4,177.00	0.4%
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			851,314.00	1,176,966.00	511,624.58	1,172,789.00	4,177.00	0.4%
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			886,314.00	1,312,251.00	529,361.27	1,313,001.00		

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

Resource	Description	2021/22
		Projected Year Totals
6230	California Clean Energy Jobs Act	0.42
9010	Other Restricted Local	6,893,810.94
Total, Restricted Balance		<u>6,893,811.36</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	47,247.00	0.00	47,247.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,012,393.00	14,267,961.00	0.00	14,270,961.00	3,000.00	0.0%
5) TOTAL, REVENUES			13,012,393.00	14,315,208.00	0.00	14,318,208.00		
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	13,834,409.00	12,678,660.00	0.00	12,678,660.00	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			13,834,409.00	12,678,660.00	0.00	12,678,660.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(822,016.00)	1,636,548.00	0.00	1,639,548.00		
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)			(822,016.00)	1,636,548.00	0.00	1,639,548.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,499,791.00	11,860,243.00		11,860,243.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,499,791.00	11,860,243.00		11,860,243.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,499,791.00	11,860,243.00		11,860,243.00		
2) Ending Balance, June 30 (E + F1e)			12,677,775.00	13,496,791.00		13,499,791.00		
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	12,677,775.00	13,499,791.00		13,499,791.00		
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	(3,000.00)		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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	47,247.00	0.00	47,247.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	47,247.00	0.00	47,247.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	12,117,378.00	12,198,409.00	0.00	12,198,409.00	0.00	0.0%
Unsecured Roll		8612	414,407.00	1,036,660.00	0.00	1,036,660.00	0.00	0.0%
Prior Years' Taxes		8613	336,668.00	673,336.00	0.00	673,336.00	0.00	0.0%
Supplemental Taxes		8614	130,779.00	261,557.00	0.00	261,557.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	36,037.00	0.00	39,037.00	3,000.00	8.3%
Interest		8660	13,161.00	43,869.00	0.00	43,869.00	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	18,093.00	0.00	18,093.00	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			13,012,393.00	14,267,961.00	0.00	14,270,961.00	3,000.00	0.0%
TOTAL, REVENUES			13,012,393.00	14,315,208.00	0.00	14,318,208.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	4,183,095.00	3,659,751.00	0.00	3,659,751.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	9,651,314.00	9,018,909.00	0.00	9,018,909.00	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)			13,834,409.00	12,678,660.00	0.00	12,678,660.00	0.00	0.0%
TOTAL, EXPENDITURES			13,834,409.00	12,678,660.00	0.00	12,678,660.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,682,240.00	1,551,551.00	1,627,354.00	1,543,874.00	(7,677.00)	-0.5%
5) TOTAL, REVENUES			1,682,240.00	1,551,551.00	1,627,354.00	1,543,874.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,682,240.00	1,582,602.00	978,406.10	1,574,925.00	7,677.00	0.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,682,240.00	1,582,602.00	978,406.10	1,574,925.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(31,051.00)	648,947.90	(31,051.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(31,051.00)	648,947.90	(31,051.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	181,051.08	181,051.08		181,051.08	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)			181,051.08	181,051.08		181,051.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			181,051.08	181,051.08		181,051.08		
2) Ending Net Position, June 30 (E + F1e)			181,051.08	150,000.08		150,000.08		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	181,051.08	150,000.08		150,000.08		

Description	Resource Codes	Object Codes	Original Budget (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	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								
In-District Premiums/Contributions		8674	1,682,240.00	1,551,551.00	1,627,354.00	1,543,874.00	(7,677.00)	-0.5%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,682,240.00	1,551,551.00	1,627,354.00	1,543,874.00	(7,677.00)	-0.5%
TOTAL, REVENUES			1,682,240.00	1,551,551.00	1,627,354.00	1,543,874.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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 EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,682,240.00	1,582,602.00	978,406.10	1,574,925.00	7,677.00	0.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,682,240.00	1,582,602.00	978,406.10	1,574,925.00	7,677.00	0.5%

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)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,682,240.00	1,582,602.00	978,406.10	1,574,925.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
5) TOTAL, REVENUES			95,000.00	300,000.00	0.00	300,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	350,240.00	1,635,354.00	0.00	1,635,354.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			350,240.00	1,635,354.00	0.00	1,635,354.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(255,240.00)	(1,335,354.00)	0.00	(1,335,354.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(255,240.00)	(1,335,354.00)	0.00	(1,335,354.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,835,353.80	4,835,353.80		4,835,353.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,835,353.80	4,835,353.80		4,835,353.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,835,353.80	4,835,353.80		4,835,353.80		
2) Ending Net Position, June 30 (E + F1e)			4,580,113.80	3,499,999.80		3,499,999.80		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	4,580,113.80	3,499,999.80		3,499,999.80		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	95,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	200,000.00	0.00	200,000.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	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			95,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
TOTAL, REVENUES			95,000.00	300,000.00	0.00	300,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	350,240.00	1,635,354.00	0.00	1,635,354.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			350,240.00	1,635,354.00	0.00	1,635,354.00	0.00	0.0%
TOTAL, EXPENSES			350,240.00	1,635,354.00	0.00	1,635,354.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,708.00	14,708.00	13,460.62	13,460.62	(1,247.38)	-8%
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)	14,708.00	14,708.00	13,460.62	13,460.62	(1,247.38)	-8%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,708.00	14,708.00	13,460.62	13,460.62	(1,247.38)	-8%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name): FEBRUARY										
A. BEGINNING CASH			35,335,426.66	29,521,556.09	36,302,966.48	20,392,213.13	15,184,181.22	10,122,963.19	31,564,666.46	36,096,735.93
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,888,538.00	18,919,502.00	11,564,155.00	6,104,258.00	6,104,258.00	11,564,155.00	6,104,258.00	6,015,716.00
Property Taxes	8020-8079		724,471.81	989,912.87	(73,587.40)	0.00	784,769.68	15,618,339.90	9,745,998.90	2,269,384.24
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		41,697.00	955,064.07	3,188,466.28	686,712.00	558,179.03	972,468.91	986,084.25	176,726.00
Other State Revenue	8300-8599		1,297,331.00	2,722,846.00	3,409,784.83	2,718,372.00	2,181,763.00	8,052,934.50	1,499,623.00	1,281,668.00
Other Local Revenue	8600-8799		308.13	178,389.46	403,075.25	437,382.86	1,026,543.65	284,041.71	1,000,835.74	162,935.39
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			12,952,345.94	23,765,714.40	18,491,893.96	9,946,724.86	10,655,513.36	36,491,940.02	19,336,799.89	9,906,429.63
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		127,797.96	6,625,554.66	6,559,305.52	6,817,210.68	6,950,556.28	6,758,061.69	6,599,990.02	6,730,418.16
Classified Salaries	2000-2999		256,813.54	1,825,212.48	2,667,754.71	2,747,778.10	2,640,985.27	2,409,365.79	2,412,954.52	2,371,986.50
Employee Benefits	3000-3999		89,813.98	1,921,564.71	3,471,033.35	3,591,036.56	3,640,154.84	3,525,603.61	3,509,694.74	3,500,879.05
Books and Supplies	4000-4999		9,395.02	315,870.18	759,766.80	630,421.58	1,567,830.42	209,230.30	935,941.10	3,714,848.59
Services	5000-5999		2,083,773.87	1,304,722.54	3,827,381.69	1,350,534.79	1,512,409.08	2,657,035.55	2,257,498.68	2,933,261.70
Capital Outlay	6000-6599		0.00	0.00	48,145.60	0.00	0.00	99,334.48	210,202.21	0.00
Other Outgo	7000-7499		63,629.32	183,302.04	137,641.51	114,795.79	114,321.54	288,822.13	122,337.93	101,620.15
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,631,223.69	12,176,226.61	17,471,029.18	15,251,777.50	16,426,257.43	15,947,453.55	16,048,619.20	19,353,014.15
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,085.00	(6,246,431.81)	(3,439,703.82)	(13,424,110.90)	3,021,381.43	2,078,246.42	31,456,218.60	2,114,759.39	1,270,067.98
Accounts Receivable	9200-9299	17,749,482.00	75,916.12	903,053.32	147,634.80	61,651.18	21,617.40	429,362.54	(6,481.76)	342,820.77
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	33,456.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	556,086.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		18,364,109.61	(6,170,515.69)	(2,536,650.50)	(13,276,476.10)	3,083,032.61	2,099,863.82	31,885,581.14	2,108,277.63	1,612,888.75
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,236,468.00	9,256,282.82	614,398.41	2,363,588.05	(21,004.73)	(697,610.72)	30,031,148.03	(60,966.87)	(383,482.32)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	25,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		31,236,468.00	9,256,282.82	614,398.41	2,363,588.05	(21,004.73)	(697,610.72)	30,031,148.03	(60,966.87)	(383,482.32)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	(708,194.31)	(1,657,028.49)	(1,291,553.98)	(3,007,016.61)	(2,087,948.50)	(957,216.31)	(925,355.72)	(1,829,354.11)
TOTAL BALANCE SHEET ITEMS		(12,872,358.39)	(16,134,992.82)	(4,808,077.40)	(16,931,618.13)	97,020.73	709,526.04	897,216.80	1,243,888.78	167,016.96
E. NET INCREASE/DECREASE (B - C + D)			(5,813,870.57)	6,781,410.39	(15,910,753.35)	(5,208,031.91)	(5,061,218.03)	21,441,703.27	4,532,069.47	(9,279,567.56)
F. ENDING CASH (A + E)			29,521,556.09	36,302,966.48	20,392,213.13	15,184,181.22	10,122,963.19	31,564,666.46	36,096,735.93	26,817,168.37
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):									
FEBRUARY									
A. BEGINNING CASH		26,817,168.37	24,377,123.69	26,416,501.65	23,753,472.63				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,564,115.00	6,015,716.00	6,015,716.00	6,015,716.00	(17,139,972.00)	0.00	89,736,131.00	89,736,131.00
Property Taxes	8020-8079	41,066.38	11,258,238.94	6,827,133.06	7,706,618.51	33,767.11	0.00	55,926,114.00	55,926,114.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	2,401,110.00	412,767.00	264,829.00	5,139,529.00	10,893,005.46	0.00	26,676,638.00	26,676,638.00
Other State Revenue	8300-8599	853,464.00	2,580,505.00	2,572,201.00	2,153,049.00	23,240.67	0.00	31,346,782.00	31,346,782.00
Other Local Revenue	8600-8799	816,572.63	682,192.63	616,572.63	533,556.39	1,986,469.53	0.00	8,128,876.00	8,128,876.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		15,676,328.01	20,949,419.57	16,296,451.69	21,548,468.90	(4,203,489.23)	0.00	211,814,541.00	211,814,541.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,861,957.00	6,796,867.00	7,111,620.00	7,103,382.00	1,058,814.03	0.00	76,101,535.00	76,101,535.00
Classified Salaries	2000-2999	2,848,120.00	2,838,913.00	2,823,567.00	3,227,291.00	1,340,454.09	0.00	30,411,196.00	30,411,196.00
Employee Benefits	3000-3999	3,049,089.00	3,036,627.00	3,115,554.00	3,654,159.00	3,595,888.16	0.00	39,701,098.00	39,701,098.00
Books and Supplies	4000-4999	2,014,443.00	2,364,643.00	2,314,290.00	2,470,925.00	4,966,066.01	0.00	22,273,671.00	22,273,671.00
Services	5000-5999	2,247,321.00	2,543,902.00	2,169,495.00	4,290,954.00	3,532,319.10	0.00	32,710,609.00	32,710,609.00
Capital Outlay	6000-6599	63,452.00	37,187.00	0.00	168,691.40	486,675.31	0.00	1,113,688.00	1,113,688.00
Other Outgo	7000-7499	86,573.62	146,920.62	146,920.62	517,994.18	124,883.55	0.00	2,149,763.00	2,149,763.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	354,062.00	0.00	0.00	354,062.00	354,062.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		17,170,955.62	17,765,059.62	17,681,446.62	21,787,458.58	15,105,100.25	0.00	204,815,622.00	204,815,622.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	78,113.13	0.00	0.00	0.00	0.00	0.00	16,908,540.42	
Accounts Receivable	9200-9299	113,935.03	219,396.61	187,251.02	(6,694,472.15)	3,610,843.30	0.00	(587,471.82)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	33,456.61	0.00	0.00	0.00	0.00	0.00	33,456.61	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	556,086.00	0.00	0.00	0.00	0.00	0.00	556,086.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		781,590.77	219,396.61	187,251.02	(6,694,472.15)	3,610,843.30	0.00	16,910,611.21	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,409,971.19	(131,791.36)	(12,529.15)	(1,836,563.08)	(2,743,543.28)	0.00	37,787,896.99	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,409,971.19	(131,791.36)	(12,529.15)	(1,836,563.08)	(2,743,543.28)	0.00	37,787,896.99	
<u>Nonoperating</u>									
Suspense Clearing	9910	(317,036.65)	(1,496,169.96)	(1,477,814.26)	(1,023,907.43)	0.00	0.00	(16,778,596.33)	
TOTAL BALANCE SHEET ITEMS		(945,417.07)	(1,144,981.99)	(1,278,034.09)	(5,881,816.50)	6,354,386.58	0.00	(37,655,882.11)	
E. NET INCREASE/DECREASE (B - C + D)		(2,440,044.68)	2,039,377.96	(2,663,029.02)	(6,120,806.18)	(12,954,202.90)	0.00	(30,656,963.11)	6,998,919.00
F. ENDING CASH (A + E)		24,377,123.69	26,416,501.65	23,753,472.63	17,632,666.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,678,463.55	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name): FEBRUARY										
A. BEGINNING CASH			17,632,666.45	26,013,850.16	22,516,120.53	24,205,667.30	19,190,195.40	12,971,667.78	32,416,293.18	37,945,555.92
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,469,259.70	3,469,259.70	11,704,563.96	6,244,667.46	6,244,667.46	11,704,563.96	6,244,667.46	6,244,667.46
Property Taxes	8020-8079		687,891.00	950,743.00	(72,703.00)	1,377.00	341,410.00	15,306,049.00	10,927,805.00	1,950,552.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		5,770.00	0.00	770,545.00	239,227.00	20,777.00	1,153,230.00	78,562.00	719,574.00
Other State Revenue	8300-8599		1,198,128.00	1,098,408.00	2,797,651.00	987,561.00	1,536,138.24	1,731,641.42	983,402.00	888,336.24
Other Local Revenue	8600-8799		11,840.00	385,726.00	121,160.00	295,655.00	163,658.00	419,989.00	147,287.00	298,783.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,372,888.70	5,904,136.70	15,321,216.96	7,768,487.46	8,306,650.70	30,315,473.38	18,381,723.46	10,101,912.70
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		123,518.43	6,403,717.01	6,339,688.66	6,588,961.56	6,717,842.05	6,531,788.40	6,379,010.38	6,505,073.76
Classified Salaries	2000-2999		239,585.62	1,702,772.35	2,488,794.30	2,563,450.07	2,463,819.20	2,247,739.05	2,251,086.85	2,212,865.27
Employee Benefits	3000-3999		92,145.06	1,971,398.36	3,561,052.33	3,684,164.94	3,734,556.96	3,617,036.68	3,600,715.89	3,591,669.60
Books and Supplies	4000-4999		3,281.53	110,328.15	265,374.01	220,195.74	547,617.82	73,080.64	326,909.39	1,297,536.99
Services	5000-5999		1,465,274.38	917,458.06	2,691,351.08	949,674.03	1,063,499.48	1,868,383.37	1,587,435.59	2,062,619.92
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		152,884.62	152,884.62	152,884.62	152,884.62	152,884.62	152,884.62	152,884.62	152,884.62
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,076,689.64	11,258,558.55	15,499,145.00	14,159,330.96	14,680,220.13	14,490,912.76	14,298,042.72	15,822,650.16
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,085.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	11,703,747.49	949,112.65	770,340.41	1,105,750.28	1,747,000.00	199,979.00	3,876,177.00	976,899.00	559,180.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	33,456.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	556,086.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		12,318,375.10	949,112.65	770,340.41	1,105,750.28	1,747,000.00	199,979.00	3,876,177.00	976,899.00	559,180.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	10,680,011.28	(4,282,980.00)	(1,712,005.81)	(62,408.53)	113,908.40	22,858.19	9,215.22	(490,819.00)	(259,978.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		10,680,011.28	(4,282,980.00)	(1,712,005.81)	(62,408.53)	113,908.40	22,858.19	9,215.22	(490,819.00)	(259,978.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	(147,108.00)	(625,654.00)	699,316.00	(257,720.00)	(22,079.00)	(246,897.00)	(22,136.00)	(220,543.00)
TOTAL BALANCE SHEET ITEMS		1,638,363.82	5,084,984.65	1,856,692.22	1,867,474.81	1,375,371.60	155,041.81	3,620,064.78	1,445,582.00	598,615.00
E. NET INCREASE/DECREASE (B - C + D)			8,381,183.71	(3,497,729.63)	1,689,546.77	(5,015,471.90)	(6,218,527.62)	19,444,625.40	5,529,262.74	(5,122,122.46)
F. ENDING CASH (A + E)			26,013,850.16	22,516,120.53	24,205,667.30	19,190,195.40	12,971,667.78	32,416,293.18	37,945,555.92	32,823,433.46
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): FEBRUARY									
A. BEGINNING CASH		32,823,433.46	33,203,671.62	37,179,429.09	36,652,681.57				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,704,563.96	6,244,667.46	6,244,667.46	5,459,896.50	6,244,667.46	0.00	91,224,780.00	91,224,780.00
Property Taxes	8020-8079	41,000.00	11,258,239.00	6,827,133.00	7,706,618.00	0.00	0.00	55,926,114.00	55,926,114.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	133,303.00	4,713.00	872,907.00	790,910.00	1,072,722.00	0.00	5,862,240.00	5,862,240.00
Other State Revenue	8300-8599	1,731,641.42	1,092,738.00	988,336.24	943,305.18	774,334.64	0.00	16,751,621.38	16,751,621.38
Other Local Revenue	8600-8799	74,843.00	26,564.00	75,351.00	189,998.00	0.00	0.00	2,210,854.00	2,210,854.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		13,685,351.38	18,626,921.46	15,008,394.70	15,090,727.68	8,091,724.10	0.00	171,975,609.38	171,975,609.38
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,632,203.68	6,569,293.35	6,873,510.73	6,865,552.24	1,023,364.91	(0.01)	73,553,525.15	73,553,525.15
Classified Salaries	2000-2999	2,657,060.58	2,648,469.81	2,634,153.74	3,010,794.58	1,250,533.82	(2.85)	28,371,122.39	28,371,122.39
Employee Benefits	3000-3999	3,128,162.40	3,115,377.04	3,196,353.74	3,748,926.75	3,689,142.23	(4.07)	40,730,697.91	40,730,697.91
Books and Supplies	4000-4999	703,612.04	825,931.25	808,344.16	863,054.28	1,734,566.80	0.80	7,779,833.60	7,779,833.60
Services	5000-5999	1,580,277.51	1,788,827.92	1,525,552.23	3,017,326.69	2,483,867.94	(2.31)	23,001,545.89	23,001,545.89
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	152,884.62	152,884.62	152,884.62	523,390.18	15,642.00	0.00	2,220,763.00	2,220,763.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		14,854,200.83	15,100,783.99	15,190,799.22	18,029,044.72	10,197,117.70	(8.44)	175,657,487.94	175,657,487.94
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	113,935.00	219,396.00	187,251.00	(3,955,866.00)	4,954,593.00	0.15	11,703,747.49	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	33,456.61	0.00	0.00	0.00	0.00	0.00	33,456.61	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	556,086.00	0.00	0.00	0.00	0.00	0.00	556,086.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		703,477.61	219,396.00	187,251.00	(3,955,866.00)	4,954,593.00	0.15	12,293,290.10	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(990,841.00)	131,791.00	(12,529.00)	1,836,563.00	(4,698,344.15)	0.00	(10,395,569.68)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(990,841.00)	131,791.00	(12,529.00)	1,836,563.00	(4,698,344.15)	0.00	(10,395,569.68)	
<u>Nonoperating</u>									
Suspense Clearing	9910	(145,231.00)	362,015.00	(544,123.00)	1,153,201.00	0.00	0.00	(16,959.00)	
TOTAL BALANCE SHEET ITEMS		1,549,087.61	449,620.00	(344,343.00)	(4,639,228.00)	9,652,937.15	0.15	22,671,900.78	
E. NET INCREASE/DECREASE (B - C + D)		380,238.16	3,975,757.47	(526,747.52)	(7,577,545.04)	7,547,543.55	8.59	18,990,022.22	(3,681,878.56)
F. ENDING CASH (A + E)		33,203,671.62	37,179,429.09	36,652,681.57	29,075,136.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								36,622,688.67	

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	204,815,622.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,975,069.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	94,241.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,108,388.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,435,071.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	354,062.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	781,018.00
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)				4,802,780.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				174,037,773.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		13,460.62
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,929.40
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.)	156,188,375.15	10,610.72
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)	156,188,375.15	10,610.72
B. Required effort (Line A.2 times 90%)	140,569,537.64	9,549.65
C. Current year expenditures (Line I.E and Line II.B)	174,037,773.00	12,929.40
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) 8,911,199.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 136,744,940.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.52%

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)	11,092,398.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,357,337.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	77,228.00
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)	1,129,256.70
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)	14,656,219.70
9. Carry-Forward Adjustment (Part IV, Line F)	1,094,131.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,750,350.93

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	122,983,586.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,796,932.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,649,577.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,303,008.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	94,241.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	676,568.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,528,735.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	155,543.00
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)	16,190,631.30
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,362,143.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,203,929.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,655,315.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	193,600,208.30

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) 7.57%

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) 8.14%

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>14,656,219.70</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,365,275.35)</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 (6.3%) times Part III, Line B19); zero if negative	<u>1,094,131.23</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.3%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.79%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,094,131.23</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>1,094,131.23</u>

Approved indirect cost rate: 6.30%
Highest rate used in any program: 6.79%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,749,267.00	110,204.00	6.30%
01	3010	1,746,772.00	110,047.00	6.30%
01	3182	295,276.00	18,602.00	6.30%
01	3210	748,447.00	47,153.00	6.30%
01	3212	2,932,232.00	184,731.00	6.30%
01	3213	8,784,205.00	553,405.00	6.30%
01	3215	790,874.00	49,826.00	6.30%
01	3550	68,329.00	4,639.00	6.79%
01	4035	423,417.00	26,675.00	6.30%
01	4127	122,319.00	7,706.00	6.30%
01	4201	25,655.00	1,616.00	6.30%
01	4203	257,642.00	16,231.00	6.30%
01	5632	36,778.00	2,317.00	6.30%
01	5810	1,702,394.00	96,324.00	5.66%
01	6010	439,733.00	21,987.00	5.00%
01	6266	1,136,127.00	71,891.00	6.33%
01	6387	910,319.00	57,350.00	6.30%
01	6388	1,329,769.00	63,989.00	4.81%
01	7422	1,897,130.00	119,520.00	6.30%
01	8150	5,597,876.00	275,089.00	4.91%
01	9010	6,166,832.00	14,491.00	0.23%
11	6371	12,143.00	765.00	6.30%
11	6391	2,683,534.00	134,427.00	5.01%
12	5025	145,285.00	9,097.00	6.26%
12	5058	40,450.00	2,548.00	6.30%
12	5059	36,124.00	2,276.00	6.30%
12	6105	739,715.00	47,585.00	6.43%
12	9010	2,242,355.00	144,311.00	6.44%
13	5310	2,655,315.00	145,761.00	5.49%

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	145,662,245.00	1.02%	147,150,894.00	1.43%	149,248,159.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,972,044.00	2.94%	3,059,358.72	-0.39%	3,047,391.57
4. Other Local Revenues	8600-8799	2,056,020.00	-87.45%	257,987.00	0.00%	257,987.00
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	(27,030,511.00)	6.98%	(28,917,007.99)	3.81%	(30,018,513.83)
6. Total (Sum lines A1 thru A5c)		123,659,798.00	-1.71%	121,551,231.73	0.81%	122,535,023.74
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				56,167,664.00		58,896,066.51
b. Step & Column Adjustment				685,245.51		718,532.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,043,157.00		1,320,732.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,167,664.00	4.86%	58,896,066.51	3.46%	60,935,330.52
2. Classified Salaries						
a. Base Salaries				16,642,780.00		16,885,413.90
b. Step & Column Adjustment				232,998.90		236,395.78
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				9,635.00		(85,430.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,642,780.00	1.46%	16,885,413.90	0.89%	17,036,379.68
3. Employee Benefits	3000-3999	26,931,151.00	10.86%	29,857,133.30	2.73%	30,672,846.74
4. Books and Supplies	4000-4999	4,511,044.00	-51.60%	2,183,326.53	-5.34%	2,066,643.00
5. Services and Other Operating Expenditures	5000-5999	10,714,534.00	-12.75%	9,348,147.87	0.23%	9,369,235.00
6. Capital Outlay	6000-6999	101,334.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,609,086.00	4.41%	1,680,086.00	4.23%	1,751,086.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,365,658.00)	-48.64%	(1,215,117.46)	-4.32%	(1,162,666.20)
9. Other Financing Uses						
a. Transfers Out	7600-7629	354,062.00	-57.63%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		(4,500,000.00)
11. Total (Sum lines B1 thru B10)		114,665,997.00	2.72%	117,785,056.65	-1.24%	116,318,854.74
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		8,993,801.00		3,766,175.08		6,216,169.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,421,716.55		27,415,517.55		31,181,692.63
2. Ending Fund Balance (Sum lines C and D1)		27,415,517.55		31,181,692.63		37,397,861.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		20,523,799.00		32,210,613.07
d. Assigned	9780	14,844,121.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,471,336.55		10,557,833.63		5,087,188.56
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		27,415,517.55		31,181,692.63		37,397,861.63

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,471,336.55		10,557,833.63		5,087,188.56
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		1.00		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 (Sum lines E1a thru E2c)		12,471,336.55		10,557,834.63		5,087,188.56
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.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	26,676,638.00	-78.02%	5,862,240.00	0.00%	5,862,240.00
3. Other State Revenues	8300-8599	28,374,738.00	-51.74%	13,692,262.66	2.49%	14,032,960.36
4. Other Local Revenues	8600-8799	6,072,856.00	-67.84%	1,952,867.00	0.00%	1,952,867.00
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	27,030,511.00	6.98%	28,917,007.99	3.81%	30,018,513.83
6. Total (Sum lines A1 thru A5c)		88,154,743.00	-42.80%	50,424,377.65	2.86%	51,866,581.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,933,871.00		14,657,458.64
b. Step & Column Adjustment				20,992.43		147,907.86
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,297,404.79)		(2,533,862.14)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,933,871.00	-26.47%	14,657,458.64	-16.28%	12,271,504.36
2. Classified Salaries						
a. Base Salaries				13,768,416.00		11,485,708.49
b. Step & Column Adjustment				164,066.52		159,288.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,446,774.03)		(78,171.98)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,768,416.00	-16.58%	11,485,708.49	0.71%	11,566,824.61
3. Employee Benefits	3000-3999	12,769,947.00	-12.45%	11,179,988.50	-2.81%	10,865,491.09
4. Books and Supplies	4000-4999	17,762,627.00	-68.49%	5,596,507.07	-52.77%	2,643,181.23
5. Services and Other Operating Expenditures	5000-5999	21,996,075.00	-37.93%	13,653,398.03	-6.13%	12,816,236.70
6. Capital Outlay	6000-6999	1,012,354.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,052,542.00	0.00%	1,052,542.00	0.00%	1,052,542.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,853,793.00	-62.06%	703,252.46	-7.46%	650,801.20
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		90,149,625.00	-35.30%	58,328,855.19	-11.08%	51,866,581.19
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,994,882.00)		(7,904,477.54)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,899,359.54		7,904,477.54		0.00
2. Ending Fund Balance (Sum lines C and D1)		7,904,477.54		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,904,477.54		0.00		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		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,904,477.54		0.00		0.00

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

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	145,662,245.00	1.02%	147,150,894.00	1.43%	149,248,159.00
2. Federal Revenues	8100-8299	26,676,638.00	-78.02%	5,862,240.00	0.00%	5,862,240.00
3. Other State Revenues	8300-8599	31,346,782.00	-46.56%	16,751,621.38	1.96%	17,080,351.93
4. Other Local Revenues	8600-8799	8,128,876.00	-72.80%	2,210,854.00	0.00%	2,210,854.00
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)		211,814,541.00	-18.81%	171,975,609.38	1.41%	174,401,604.93
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				76,101,535.00		73,553,525.15
b. Step & Column Adjustment				706,237.94		866,439.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,254,247.79)		(1,213,130.14)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	76,101,535.00	-3.35%	73,553,525.15	-0.47%	73,206,834.88
2. Classified Salaries						
a. Base Salaries				30,411,196.00		28,371,122.39
b. Step & Column Adjustment				397,065.42		395,683.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,437,139.03)		(163,601.98)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,411,196.00	-6.71%	28,371,122.39	0.82%	28,603,204.29
3. Employee Benefits	3000-3999	39,701,098.00	3.37%	41,037,121.80	1.22%	41,538,337.83
4. Books and Supplies	4000-4999	22,273,671.00	-65.07%	7,779,833.60	-39.46%	4,709,824.23
5. Services and Other Operating Expenditures	5000-5999	32,710,609.00	-29.68%	23,001,545.90	-3.55%	22,185,471.70
6. Capital Outlay	6000-6999	1,113,688.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,661,628.00	2.67%	2,732,628.00	2.60%	2,803,628.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(511,865.00)	0.00%	(511,865.00)	0.00%	(511,865.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	354,062.00	-57.63%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(4,500,000.00)
11. Total (Sum lines B1 thru B10)		204,815,622.00	-14.01%	176,113,911.84	-4.50%	168,185,435.93
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		6,998,919.00		(4,138,302.46)		6,216,169.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,321,076.09		35,319,995.09		31,181,692.63
2. Ending Fund Balance (Sum lines C and D1)		35,319,995.09		31,181,692.63		37,397,861.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
b. Restricted	9740	7,904,477.54		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		20,523,799.00		32,210,613.07
d. Assigned	9780	14,844,121.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,471,336.55		10,557,833.63		5,087,188.56
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,319,995.09		31,181,692.63		37,397,861.63

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,471,336.55		10,557,833.63		5,087,188.56
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		1.00		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)		12,471,336.55		10,557,834.63		5,087,188.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.09%		5.99%		3.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		13,460.62		14,163.15		13,955.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		204,815,622.00		176,113,911.84		168,185,435.93
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)		204,815,622.00		176,113,911.84		168,185,435.93
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)		6,144,468.66		5,283,417.36		5,045,563.08
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)		6,144,468.66		5,283,417.36		5,045,563.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,992
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,217,358.00	0.00	0.00	0.00	747,998.00	9,332,492.00		11,297,848.00
2000-2999	Classified Salaries	432,289.00	0.00	0.00	0.00	278,545.00	7,749,800.00		8,460,634.00
3000-3999	Employee Benefits	618,514.00	0.00	0.00	0.00	412,004.00	7,007,553.00		8,038,071.00
4000-4999	Books and Supplies	124,101.00	0.00	0.00	0.00	7,466.00	240,181.00		371,748.00
5000-5999	Services and Other Operating Expenditures	3,905,466.00	0.00	0.00	0.00	0.00	7,228,409.00		11,133,875.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,297,728.00	0.00	0.00	0.00	1,446,013.00	31,558,435.00	0.00	39,302,176.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	49,826.00		49,826.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	49,826.00	0.00	49,826.00
	TOTAL COSTS	6,297,728.00	0.00	0.00	0.00	1,446,013.00	31,608,261.00	0.00	39,352,002.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,014,777.00	0.00	0.00	0.00	747,998.00	9,162,984.00		10,925,759.00
2000-2999	Classified Salaries	352,768.00	0.00	0.00	0.00	(1,546.00)	5,994,032.00		6,345,254.00
3000-3999	Employee Benefits	518,426.00	0.00	0.00	0.00	274,946.00	6,069,927.00		6,863,299.00
4000-4999	Books and Supplies	22,793.00	0.00	0.00	0.00	6,543.00	120,509.00		149,845.00
5000-5999	Services and Other Operating Expenditures	3,881,801.00	0.00	0.00	0.00	0.00	6,571,569.00		10,453,370.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,790,565.00	0.00	0.00	0.00	1,027,941.00	27,919,021.00	0.00	34,737,527.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,790,565.00	0.00	0.00	0.00	1,027,941.00	27,919,021.00	0.00	34,737,527.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								34,737,527.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	21,904.00	0.00	0.00	0.00	0.00	16,661.00		38,565.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	4,880.00	0.00	0.00	0.00	0.00	5,400.00		10,280.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,236.00		1,236.00
5000-5999	Services and Other Operating Expenditures	1,954,344.00	0.00	0.00	0.00	0.00	0.00		1,954,344.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,981,128.00	0.00	0.00	0.00	0.00	23,297.00	0.00	2,004,425.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,981,128.00	0.00	0.00	0.00	0.00	23,297.00	0.00	2,004,425.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								21,422,781.00
	TOTAL COSTS								23,427,206.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,992
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,539,795.89	0.00	0.00	0.00	772,077.27	9,241,408.31		11,553,281.47
2000-2999	Classified Salaries	816,944.73	0.00	0.00	0.00	270,212.24	7,513,712.82		8,600,869.79
3000-3999	Employee Benefits	619,146.54	0.00	0.00	0.00	391,410.15	6,343,217.11		7,353,773.80
4000-4999	Books and Supplies	16,406.29	0.00	0.00	0.00	2,419.37	607,860.49		626,686.15
5000-5999	Services and Other Operating Expenditures	1,837,686.94	0.00	0.00	0.00	0.00	7,060,000.95		8,897,687.89
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,829,980.39	0.00	0.00	0.00	1,436,119.03	30,766,199.68	0.00	37,032,299.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,818,818.77							1,818,818.77
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	4,829,980.39	0.00	0.00	0.00	1,436,119.03	30,766,199.68	0.00	37,032,299.10
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	131,311.40	0.00	0.00	0.00	0.00	246,117.78		377,429.18
2000-2999	Classified Salaries	94,743.69	0.00	0.00	0.00	239,454.06	1,740,836.60		2,075,034.35
3000-3999	Employee Benefits	79,236.98	0.00	0.00	0.00	121,048.27	910,697.58		1,110,982.83
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	923.00	524,023.18		524,946.18
5000-5999	Services and Other Operating Expenditures	21,407.01	0.00	0.00	0.00	0.00	616,720.87		638,127.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	326,699.08	0.00	0.00	0.00	361,425.33	4,038,396.01	0.00	4,726,520.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	326,699.08	0.00	0.00	0.00	361,425.33	4,038,396.01	0.00	4,726,520.42
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,726,520.42

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,408,484.49	0.00	0.00	0.00	772,077.27	8,995,290.53		11,175,852.29
2000-2999	Classified Salaries	722,201.04	0.00	0.00	0.00	30,758.18	5,772,876.22		6,525,835.44
3000-3999	Employee Benefits	539,909.56	0.00	0.00	0.00	270,361.88	5,432,519.53		6,242,790.97
4000-4999	Books and Supplies	16,406.29	0.00	0.00	0.00	1,496.37	83,837.31		101,739.97
5000-5999	Services and Other Operating Expenditures	1,816,279.93	0.00	0.00	0.00	0.00	6,443,280.08		8,259,560.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,503,281.31	0.00	0.00	0.00	1,074,693.70	26,727,803.67	0.00	32,305,778.68
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,818,818.77							1,818,818.77
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,503,281.31	0.00	0.00	0.00	1,074,693.70	26,727,803.67	0.00	32,305,778.68
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								32,305,778.68
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	57,282.46	0.00	0.00	0.00	0.00	0.00		57,282.46
2000-2999	Classified Salaries	85.26	0.00	0.00	0.00	0.00	0.00		85.26
3000-3999	Employee Benefits	11,521.40	0.00	0.00	0.00	0.00	0.00		11,521.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	91.00		91.00
5000-5999	Services and Other Operating Expenditures	587,324.61	0.00	0.00	0.00	0.00	0.00		587,324.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	656,213.73	0.00	0.00	0.00	0.00	91.00	0.00	656,304.73
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	656,213.73	0.00	0.00	0.00	0.00	91.00	0.00	656,304.73
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								20,374,985.28
	TOTAL COSTS								21,031,290.01

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	39,352,002.00		
b. Less: Expenditures paid from federal sources	4,614,475.00		
c. Expenditures paid from state and local sources	34,737,527.00	34,124,752.01	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		34,124,752.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	34,737,527.00	34,124,752.01	612,774.99

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

	Projected Exps. FY 2021-22	Comparison Year FY2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	39,352,002.00		
b. Less: Expenditures paid from federal sources	4,614,475.00		
c. Expenditures paid from state and local sources	34,737,527.00	34,124,752.01	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		34,124,752.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	34,737,527.00	34,124,752.01	
d. Special education unduplicated pupil count	1,992.00	1,964.00	
e. Per capita state and local expenditures (A2c/A2d)	17,438.52	17,375.13	63.39

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2021-22	Comparison Year FY2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	23,427,206.00	21,031,290.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,031,290.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,427,206.00	21,031,290.01	2,395,915.99

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

	Projected Exps. FY 2021-22	Comparison Year FY2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	23,427,206.00	21,031,290.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		21,031,290.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	23,427,206.00	21,031,290.01	
b. Special education unduplicated pupil count	1,992	1,964	
c. Per capita local expenditures (B2a/B2b)	11,760.65	10,708.40	1,052.25

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

Gloria Moya
Contact Name

818-729-4452
Telephone Number

Financial Analyst
Title

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Email Address

SELPA: (??)

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

SELPA: (??)

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

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

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	93,804.00	0.00	0.00	(511,865.00)				
Other Sources/Uses Detail					0.00	354,062.00		
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	4,575.00	0.00	160,287.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(174,288.00)	205,817.00	0.00				
Other Sources/Uses Detail					354,062.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	75,909.00	0.00	145,761.00	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					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	174,288.00	(174,288.00)	511,865.00	(511,865.00)	354,062.00	354,062.00		

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	13,463.11	13,460.62		
Charter School	0.00	0.00		
Total ADA	13,463.11	13,460.62	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	13,463.11	13,460.62		
Charter School				
Total ADA	13,463.11	13,460.62	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	13,463.11	13,460.62		
Charter School				
Total ADA	13,463.11	13,460.62	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	14,021	14,021		
Charter School				
Total Enrollment	14,021	14,021	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	14,021	14,021		
Charter School				
Total Enrollment	14,021	14,021	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	14,021	14,021		
Charter School				
Total Enrollment	14,021	14,021	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	14,607	15,203	
Charter School			
Total ADA/Enrollment	14,607	15,203	96.1%
Second Prior Year (2019-20)			
District Regular	14,709	15,182	
Charter School			
Total ADA/Enrollment	14,709	15,182	96.9%
First Prior Year (2020-21)			
District Regular	14,720	15,157	
Charter School	0		
Total ADA/Enrollment	14,720	15,157	97.1%
Historical Average Ratio:			96.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.2%

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	13,461	14,021		
Charter School	0			
Total ADA/Enrollment	13,461	14,021	96.0%	Met
1st Subsequent Year (2022-23)				
District Regular	13,461	14,021		
Charter School				
Total ADA/Enrollment	13,461	14,021	96.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	13,461	14,021		
Charter School				
Total ADA/Enrollment	13,461	14,021	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	145,662,245.00	145,662,245.00	0.0%	Met
1st Subsequent Year (2022-23)	136,649,469.00	147,150,894.00	7.7%	Not Met
2nd Subsequent Year (2023-24)	139,968,985.00	149,248,159.00	6.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The COLA increased for both FY22-23 and FY23-24, from 2.48% to 5.33% and 3.11% to 3.61 respectively.

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)	107,598,682.42	119,444,921.80	90.1%
Second Prior Year (2019-20)	105,362,668.13	115,830,297.18	91.0%
First Prior Year (2020-21)	96,605,602.19	103,657,488.14	93.2%
	Historical Average Ratio:		91.4%

	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):	88.4% to 94.4%	88.4% to 94.4%	88.4% to 94.4%

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)	99,741,595.00	114,311,935.00	87.3%	Not Met
1st Subsequent Year (2022-23)	105,638,613.71	117,635,056.65	89.8%	Met
2nd Subsequent Year (2023-24)	108,644,556.94	116,168,854.74	93.5%	Met

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

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

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

Explanation:
(required if NOT met)

Salaries went down due to large number of vacancies at the district. Total expenses went up due to additional COVID testing of \$1.2M.

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)	23,966,725.00	26,676,638.00	11.3%	Yes
1st Subsequent Year (2022-23)	5,854,539.00	5,862,240.00	0.1%	No
2nd Subsequent Year (2023-24)	5,854,539.00	5,862,240.00	0.1%	No

Explanation:
(required if Yes)

For FY21-22 the district is receiving one time funding from FEMA in the amount of \$2.452M and continued budgeting of one time COVID dollars.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	30,823,424.00	31,346,782.00	1.7%	No
1st Subsequent Year (2022-23)	16,267,167.95	16,751,621.38	3.0%	No
2nd Subsequent Year (2023-24)	16,583,353.55	17,080,351.93	3.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	5,892,211.00	8,128,876.00	38.0%	Yes
1st Subsequent Year (2022-23)	2,210,854.00	2,210,854.00	0.0%	No
2nd Subsequent Year (2023-24)	2,210,854.00	2,210,854.00	0.0%	No

Explanation:
(required if Yes)

Local revenues are comprised of gifts, donations and local grants. The district uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as these dollars are received throughout the year. Additionally, the district applied and received ECF one time funding of \$1.8M.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	21,749,355.00	22,273,671.00	2.4%	No
1st Subsequent Year (2022-23)	9,559,780.37	7,779,833.60	-18.6%	Yes
2nd Subsequent Year (2023-24)	5,652,315.75	4,709,824.23	-16.7%	Yes

Explanation:
(required if Yes)

Reduced expenditures due to one time COVID and other one time funding assumed to be spent and to align with prior year trends.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	28,606,356.00	32,710,609.00	14.3%	Yes
1st Subsequent Year (2022-23)	20,587,417.86	23,001,545.90	11.7%	Yes
2nd Subsequent Year (2023-24)	21,247,476.43	22,185,471.70	4.4%	No

Explanation:
(required if Yes)

FY21-22 increased due to additional expenses for COVID testing \$1.8M and ATB contribution \$264K.

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)	60,682,360.00	66,152,296.00	9.0%	Not Met
1st Subsequent Year (2022-23)	24,332,560.95	24,824,715.38	2.0%	Met
2nd Subsequent Year (2023-24)	24,648,746.55	25,153,445.93	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	50,355,711.00	54,984,280.00	9.2%	Not Met
1st Subsequent Year (2022-23)	30,147,198.23	30,781,379.50	2.1%	Met
2nd Subsequent Year (2023-24)	26,899,792.18	26,895,295.93	0.0%	Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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)

For FY21-22 the district is receiving one time funding from FEMA in the amount of \$2.452M and continued budgeting of one time COVID dollars.

Explanation:

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

Explanation:

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

Local revenues are comprised of gifts, donations and local grants. The district uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as these dollars are received throughout the year. Additionally, the district applied and received ECF one time funding of \$1.8M.

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

Explanation:

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

Reduced expenditures due to one time COVID and other one time funding assumed to be spent and to align with prior year trends.

Explanation:

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

FY21-22 increased due to additional expenses for COVID testing \$1.8M and ATB contribution \$264K.

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	5,894,334.00	5,894,334.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		5,894,334.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	6.1%	6.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	2.0%	1.0%

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)	8,993,801.00	114,665,997.00	N/A	Met
1st Subsequent Year (2022-23)	3,766,175.08	117,785,056.65	N/A	Met
2nd Subsequent Year (2023-24)	6,216,169.00	116,318,854.74	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 MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	35,319,995.09	Met
1st Subsequent Year (2022-23)	31,181,692.63	Met
2nd Subsequent Year (2023-24)	37,397,861.63	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	17,632,666.45	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.)	13,461	14,163	13,955
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

YES

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	204,815,622.00	176,113,911.84	168,185,435.93
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	204,815,622.00	176,113,911.84	168,185,435.93
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,144,468.66	5,283,417.36	5,045,563.08
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)	6,144,468.66	5,283,417.36	5,045,563.08

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,471,336.55	10,557,833.63	5,087,188.56
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	1.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	12,471,336.55	10,557,834.63	5,087,188.56
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.09%	5.99%	3.02%
District's Reserve Standard (Section 10B, Line 7):	6,144,468.66	5,283,417.36	5,045,563.08
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(27,252,626.00)	(27,030,511.00)	-0.8%	(222,115.00)	Met
1st Subsequent Year (2022-23)	(29,479,672.00)	(28,917,008.00)	-1.9%	(562,664.00)	Met
2nd Subsequent Year (2023-24)	(31,082,760.00)	(30,018,514.00)	-3.4%	(1,064,246.00)	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)	30,476.00	354,062.00	1061.8%	323,586.00	Not Met
1st Subsequent Year (2022-23)	30,476.00	150,000.00	392.2%	119,524.00	Not Met
2nd Subsequent Year (2023-24)	30,476.00	150,000.00	392.2%	119,524.00	Not 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. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Due to a FY20-21 audit adjustment for Fund 12.0, there was an additional contribution to Fund 12.0 from the GF for \$323K. Additional funding from LCAP goals are transferred to Fund 12 to support supplemental programs

- 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	12 & 18	01.0-00000.0-00000-00000-8699	01.0-00000.0-00000-00000-7439	14,742,009
Certificates of Participation				
General Obligation Bonds	19	51.0-00000.0-00000-00000-86XX	51.0-00000.0-00000-00000-7433	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Enterprise Leasing	1 to 4			327,158
Aztec Leasing	4			1,182,800
TOTAL:				16,251,967

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	562,283	639,136	710,249	785,809
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Enterprise Leasing	208,474	140,759	109,476	64,691
Aztec Leasing	354,840	354,840	354,840	354,840
Total Annual Payments:	1,125,597	1,134,735	1,174,565	1,205,340
Has total annual payment increased over prior year (2020-21)?	Yes	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)

With GF revenues.

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)

No

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

n/a

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

n/a

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
74,872,739.00	74,872,739.00
5,294,329.00	5,294,329.00
69,578,410.00	69,578,410.00
Actuarial	Actuarial
Jul 01, 2020	Jul 01, 2020

3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

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

1,348,360.00	621,199.00
1,614,254.00	0.00
1,646,539.00	0.00

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

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

1,348,360.00	1,574,925.00
1,614,254.00	1,606,424.00
1,646,539.00	1,638,552.00

- d. Number of retirees receiving OPEB benefits

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

137	162
137	162
137	162

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)

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	3,994,788.00	3,994,788.00
1st Subsequent Year (2022-23)	3,994,788.00	4,620,572.00
2nd Subsequent Year (2023-24)	3,994,788.00	4,620,572.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	3,994,788.00	3,994,788.00
1st Subsequent Year (2022-23)	3,994,788.00	4,620,572.00
2nd Subsequent Year (2023-24)	3,994,788.00	4,620,572.00

4. Comments:

Workman's comp is projected to increase by 30% for FY22-23 and FY23-24

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	736.7	764.9	744.9	734.9

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

No

No

No

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

766,664

7. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
3,833,320	7,666,640	11,499,959

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
8,300,090	8,466,092	8,635,414
100% up to \$12,000 cap	100% up to \$12,000 cap	100% up to \$12,000 cap
2.0%	2.0%	2.0%

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

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

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
860,993	860,993	860,993
-0.2%	0.0%	0.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	Yes	Yes
No	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	593.5	623.8	589.4	587.4

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

327,762

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

1,638,811

3,277,622

4,916,433

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
4,565,141	4,656,444	4,749,572
100% up to \$12,000 cap	100% up to \$12,000 cap	100% up to \$12,000 cap
2.0%	2.0%	2.0%

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

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

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

No		
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--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
386,680	386,680	386,680
-7.5%	0.0%	0.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	Yes	Yes
No	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

n/a

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	98.8	96.7	92.7	92.7

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.

n/a

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

If Yes, complete questions 3 and 4.

n/a

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

147,304

4. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	736,518	1,473,036	2,209,554

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes	Yes
897,940	915,899	934,217	
100% up to \$12,000 cap	100% up to \$12,000 cap	100% up to \$12,000 cap	100% up to \$12,000 cap
2.0%	2.0%	2.0%	

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes	Yes
86,077	86,077		86,077
-31.7%	0.0%	0.0%	

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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



Agenda



- | | |
|--------------------------------------|--------------------------|
| 01 Budget Process | 04 Contributions |
| 02 Budget Assumptions - Revenues | 05 Multiyear Projections |
| 03 Budget Assumptions - Expenditures | 06 Challenges |



Budget Cycle

Budgeting for school districts is a continuous, year-round process



☒ First Interim

On or before December 15

Actual revenues and expense July 1 to October 31 with projections for remainder of current and two future fiscal years

☐ Unaudited Actuals

On or before September 15

Details actual ending balances, all revenues and expenditures for the fiscal year ended June 30

☒ Adopted Budget

On or before July 1

Details spending plan of district and includes estimated actual ending balances for prior fiscal year

☐ Second Interim

On or before March 15

Actual revenues and expense July 1 to January 31 with projections for remainder of current and two future fiscal years

3

Certification Definitions



☒ Positive

The District, based on current projections, will be able to meet its financial obligations for the current and subsequent two fiscal years

Qualified

The District, based on current projections, may not be able to meet its financial obligations for the current and subsequent two fiscal years

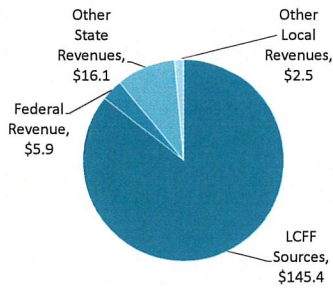
Negative

The District, based on current projections, will be unable to meet its financial obligations for the current and subsequent two fiscal years

Current projections are based on First Interim and Multiyear Projection (MYP)

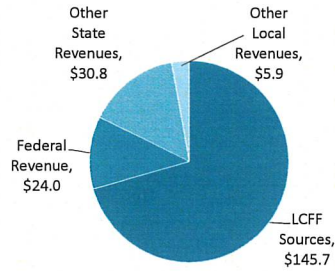
4

Revenues (in millions)



\$169.9

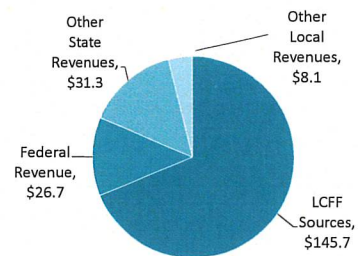
Adopted Budget 2021-22



\$206.4

First Interim 2021-22

(+21% from Adopted Budget 2021-22)



\$211.8

Second Interim 2021-22

(+25% from Adopted Budget 2021-22)

5

Revenue Drivers



LCFF COLA

	2021-22	2022-23	2023-24
First Interim	5.07%	2.48%	3.11%
Second Interim	5.07%	5.33%	3.61%



LCFF Base Grant

Grade Span	K-3	4-6	7-8	9-12
Per Student	\$8,934	\$8,214	\$8,458	\$10,057



Projected Computed Average ADA

	2021-22	2022-23	2023-24
	14,729	14,163	13,955

6

One Time COVID Moneys



FUNDING SOURCE	AMOUNT
SB117 – COVID 19 LEA Response Fund	\$ 254,618
Learning Loss Mitigation (LLM) – Coronavirus Relief Fund (CRF)	6,840,423
LLM – Prop 98 General Fund	1,181,661
AB 86 – In Person Learning (IPI)	4,994,543
AB 86 – Expanded Learning Opportunities Grant (ELO-G)	8,655,995
AB 86 – Expanded Learning Opportunities Grant– Para-Professionals	961,777
AB 86 – Expanded Learning Opportunities Grant– Homeless	76,000
AB 130 - Expanded Learning Opportunities Program (ELO-P)	1,859,471
LLM - Governor's Emergency Education Relief (GEER)	\$909,442
CARES - Elementary and Secondary Emergency Relief Fund – ESSERF I	1,413,761
CRSSA - Elementary and Secondary Emergency Relief Fund – ESSERF - II	5,594,954
ARP - Elementary and Secondary Emergency Relief Fund – ESSERF - III	12,597,155
ARP – Homeless Children & Youth II	39,095
FEMA – Federal Emergency Management Agency	2,452,351
School Based COVID-19 Testing Grant	2,383,784
Emergency Connectivity Fund (ECF)	1,798,033
TOTAL COVID FUNDING	\$ 52,013,063

7

Impact of Declining Enrollment on Supplemental Grant Funding



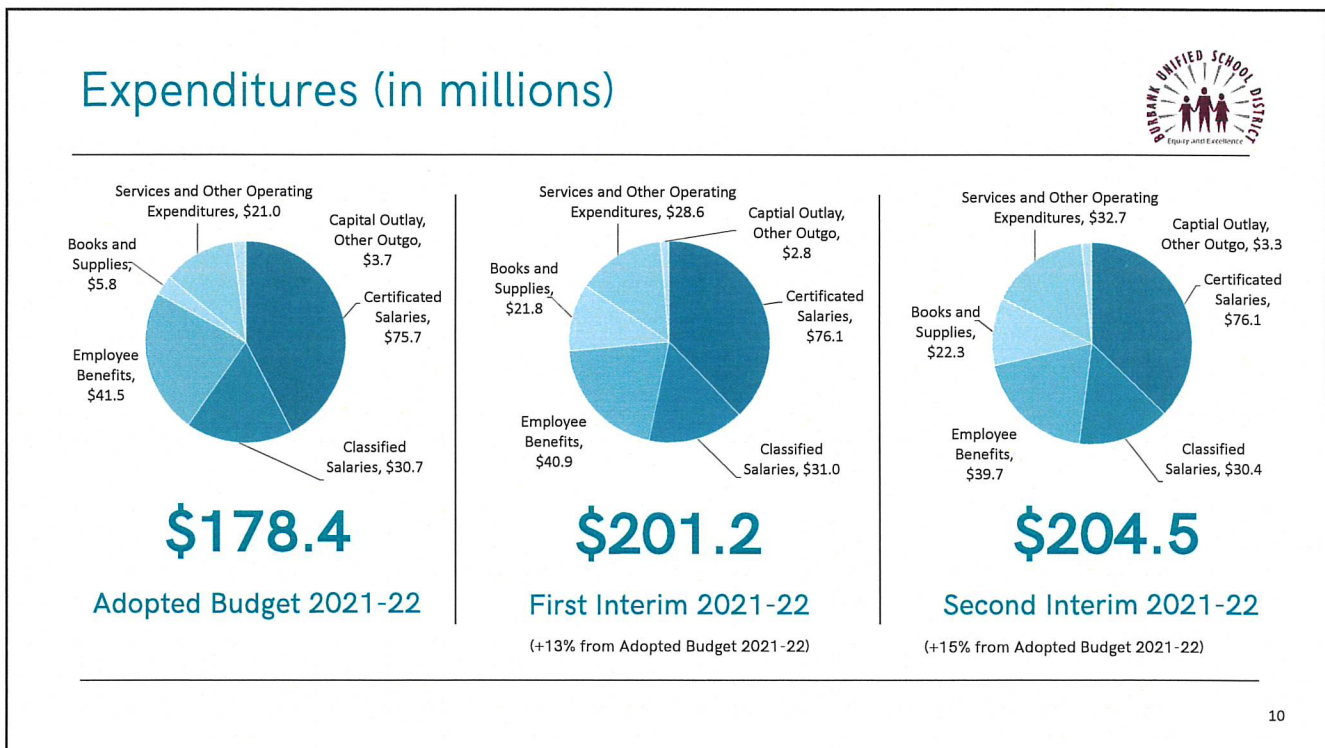
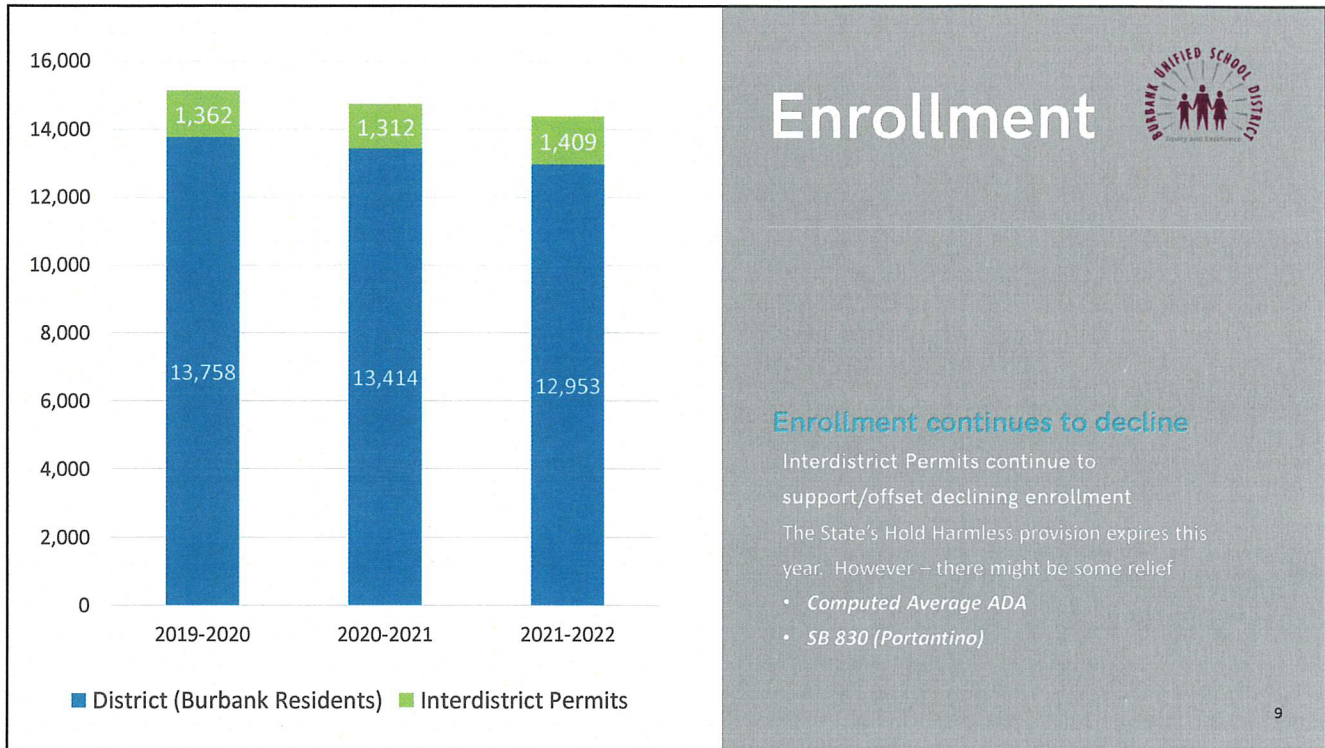
Supplemental Funding is Received for:

- Students who are English learners
- Students who receive free or reduced price meals
- Foster Youth

In order to receive Supplemental Grant funding, Districts need to have an unduplicated pupil count of 20%. In order to receive Concentration Grant funding, Districts need to have an unduplicated pupil count of 55% or greater. Burbank USD only receives Supplemental Grant Funding. Declining enrollment also affects BUSD's supplemental grant funding. The chart below shows the decline in supplemental grant funding.

2021-22	2022-23	2023-24
Supplemental Grant - Unduplicated Pupil Count		
38.55%	37.17%	33.75%
10,342,368	10,100,762	9,362,774

8



Expenditure Drivers



PERS and STRS Increases

	2021-22	2022-23	2023-24
PERS	22.91%	26.10%	27.10%
STRS	16.92%	19.10%	19.10%



Special Education

	2021-22	2022-23	2023-24
Special Ed	\$21,422,781	\$22,908,684	\$23,819,678



Miscellaneous Assumptions

	2021-22	2022-23	2023-24
Unemployment Insurance Rate	0.50%	0.50%	0.20%
Health Insurance % Increase	2.00%	2.00%	2.00%
California CPI – First Interim	3.96%	2.65%	2.36%
California CPI – Second Interim	5.78%	3.69%	2.90%



Expenditure Differences

Certificated Salaries

- Slight changes due to substitute costs

Classified Salaries

- Support staff paid out of one-time COVID funding
- Minimum Wage increase from \$14 to \$15 an hour

Benefits

- Associated changes with Certificated and Classified changes

Materials and Supplies

- Expenditures to match gifts and donations revenue
- One-Time COVID funding expenditures

Services

- Contracted Services for Special Education needs
- One-Time COVID funding expenditures
- COVID testing \$3,000,000
- Contribution from COVID funds to Fund 12 – Child Development Fund \$264,000 due to audit adjustment
- Contracted services for COVID contact tracing and wraparound services \$818,000

Capital Outlay

- Reduced to match actuals and changes in projected HVAC assessment costs



Contributions & Transfers In/Out



	First Interim 2021-22	Second Interim 2021-22	Projected 2022-23	Projected 2023-24
Special Education	\$21,673,017	\$21,422,781	\$22,908,685	\$23,819,678
Routine Restricted Maintenance	5,894,334	5,894,334	6,323,049	6,512,841
District Rentals Revenue	(314,725)	(286,604)	(314,725)	(314,725)
Totals	\$27,252,626	\$27,030,511	\$28,917,008	\$30,017,794

	First Interim 2021-22	Second Interim 2021-22	Projected 2022-23	Projected 2023-24
Fund 12 – Monterey High Infant Program – Self Support & ATB	\$30,476	\$354,062	\$-0-	\$-0-
Fund 12 – Child Development Fund / State Preschool- LCAP Supplemental	\$-0-	\$-0-	\$150,000	\$150,000
Totals	\$30,476	\$354,062	\$150,000	\$150,000

13

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Revenue	\$ 211,814,541	\$ 171,975,609	\$ 174,401,605
Expenses, Other Financing Sources/Uses:			
As Projected	204,815,622	176,113,912	172,685,435
Fiscal Stability Plan - Expense Reduction	0	0	(4,500,000)
Adjusted Expenditures	204,815,622	176,113,912	168,185,435
Operating Surplus/ Deficit	6,998,919	(4,138,303)	6,216,170
Beginning Fund Balance	28,321,077	35,319,996	31,181,693
Ending Fund Balance	\$ 35,319,996	\$ 31,181,693	\$ 37,397,863



Components of Fund Balance

Nonspendable	\$ 100,060	\$ 100,060	\$ 100,060
Restricted/Assigned:			
Projected Computed Average ADA	-	6,740,212	11,465,467
Restricted One-time State & Federal Funding	7,904,478	0	0
CSEA Job Study	1,087,500	870,000	1,305,000
Vacation Liability	272,000	272,000	272,000
BTA 5%	3,833,320	7,666,640	11,499,959
CSEA 5%	1,638,811	3,277,622	4,916,433
BASA 5%	736,518	1,473,036	2,209,554
H&S 1% Increase	182,400	364,800	547,200
Fiscal Stability Assigned	7,275,972	0	0
Reserve for Economic Uncertainties 3%	6,144,469	5,283,417	5,045,563
Board-Approved Reserve - Additional 3%	6,144,469	5,133,906	36,626
Total Fund Balance	\$ 35,319,997	\$ 31,181,693	\$ 37,397,863

Multiyear Projection

Note: Columns
may not add up due
to rounding

Challenges

- The District has an ongoing structural deficit; one-time COVID moneys have eased the immediacy of having to address this but has only delayed the tackling the structural deficit
- The Board must approve a Fiscal Stabilization Plan. If the computed average ADA legislation does not pass on July 1, and additional \$4.5 million in cuts in the 2023-24 fiscal year will need to be made in order to meet the 3% Reserve for Economic Uncertainties requirement
 - Several million dollars of cuts have already been implemented over the last few years, with programs and staff having been affected
- With salaries and benefits adding up to 83% of the Adopted budget, the District is going to have to look at staffing, at least in part, to make the cuts necessary to address the deficit
 - The Budget Advisory Committee has recommended staffing closer to the 30.5 cap for class size
- With the State's Hold Harmless provision for enrollment ending after this year, the impact of the District's declining enrollment will affect LCFF revenues
- With free meal service being provided to all students, the District's Unduplicated Pupil Percentage, or UPP, has declined since there's no imminent need for families to complete the Free and Reduced Meal application



15

Thank you!

Feel free to reach out to us if you have any questions.

Phone Number
818-729-4473

Email Address
debbiekukta@burbankusd.org

16