

2021-22

First Interim

Business Services
December 14, 2021

Publication Information

Hemet Unified School District Office
1791 W. Acacia Avenue, Hemet, CA 92545
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.org

TABLE OF CONTENTS

I. Executive Summary	
A. State Financial Outlook (LAO)	1
B. Executive Summary	4
C. Enrollment and Attendance	6
II. First Interim Revisions	
A. Combined General Fund	7
B. General Fund Ending Balance	9
C. General Fund Charts	11
III. Financial Outlook	
A. Multi-Year Projections and Assumptions	12
B. Cash Flow Projections	13
IV. Local Control Accountability Plan (LCAP)	14
V. Charter School Fund—Fund 09	15
VI. Other Funds Budget Summary	17
VII. General Fund State SACS Forms	
Certification (Form CI)	SACS—1
General Fund (Form 01I)	SACS—4
Other Fund Forms (Form 09I-67I)	SACS—29
ADA (Form AI)	SACS—100
Multi-Year Projection (Form MYPI)	SACS—103
Cash Flow (Form CASH)	SACS—109
ESSA Maintenance of Effort (Form ESMOE)	SACS—113
Special Education Maintenance of Effort (Form SEMAI)	SACS—116
Indirect Cost Rate (Form ICR)	SACS—126
Criteria and Standards (Form 01CSI)	SACS—131
Technical Review and Check List	SACS—157





State Financial Outlook (LAO)

The Legislative Analyst's Office (LAO) published its annual Fiscal Outlook report on November 17, 2021, predicting that the state would enjoy a historic surplus in 2022-23, and continued, but more modest, prosperity over its four-year forecast period. In keeping with the overall trend of the state's economic outlook, the LAO anticipates that funding for K-12 and community colleges under Proposition 98 will also spike in the immediate term and continue increasing through fiscal year 2025-26. LAO staff discuss their Proposition 98 forecast in a *special Fiscal Outlook for Schools and Community Colleges*.

\$31 Billion Budget Surplus! Oh, Wait, the Gann Limit . . .

The anticipated budget surplus, which is expected to exceed 2021 Budget Act estimates by \$28 billion, stems largely from unanticipated state revenues resulting from robust retail sales and a bullish stock market. These higher-than-expected revenues are coupled with a projected \$5 billion decrease in state spending obligations, creating a total \$31 billion budget surplus in 2022-23.

While we can collectively celebrate that California is enjoying economic prosperity amidst a global pandemic, the LAO reminds us that the state has a spending limit, which will constrain its choices as it deliberates how to spend the influx of revenue. According to the LAO, since 2015-16, state revenues have increased an average of 7.4% annually. Meanwhile, its spending limit has only grown by 5.0% annually. Consequently, the LAO estimates that the state needs to allocate \$14 billion to meet its constitutional requirement under its spending limit for fiscal years 2020-21 and 2021-22. In the budget year (2022-23), the LAO believes that the state could face an additional \$12 billion spending limit obligation. Depending on how the state chooses to allocate these excess state revenues, K-12 schools and community colleges could receive additional one-time payments totaling \$13 billion across the three fiscal years. However, the state may make different choices, including allocating the funds to spending that is excluded from the limit, such as capital outlay projects.

Proposition 98

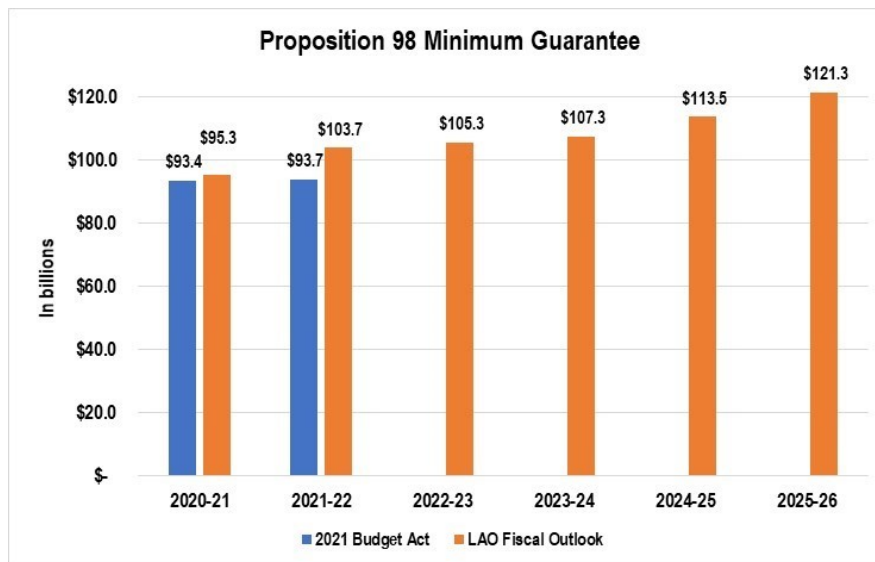
Minimum funding for K-12 and community colleges under Proposition 98 will be determined by the Test 1 formula over the LAO's forecast period, which means that K-14 will receive approximately 40% of state General Fund revenues. Since the overall state economy is performing well—indeed better than expected—it stands to reason that Proposition 98 will benefit in kind.

Specifically, the Fiscal Outlook for Schools and Community Colleges estimates that the state's revised K-14 spending obligation for fiscal years 2020-21 and 2021-22 is \$10.2 billion higher than expected. As a result, the state will need to make a commensurate one-time settle-up payment, which lawmakers can allocate for any Proposition 98 purpose. The minimum guarantee is expected to increase by \$11.6 billion over 2021 Budget Act estimates in 2022-23, or by \$2.6 billion from the LAO's revised forecast estimates.

The minimum guarantee is increasing over the forecast period mainly as a result of growth in state General Fund revenues. However, it will grow also because Governor Gavin Newsom and the Legislature agreed to increase Proposition 98 to accommodate the additional transitional kindergarten (TK) students stemming from the recently enacted universal TK policy. The agreement would increase Proposition 98 by \$421 million in the budget year and by \$2.9 billion at full universal TK implementation in 2025-26.

Recall that under the Test 1 formula, Proposition 98 is insensitive to changes in average daily attendance (ADA), which has been impacted significantly by the COVID-19 health crisis. Statewide 2021-22 ADA is expected to decrease by 3.0% (approximately 170,000 students) relative to ADA before the pandemic. According to the LAO, the decline will persist, because of declining birth rates across the forecast period. This pattern is offset by the additional ADA universal TK will draw, which is projected to add 230,000 new students by 2025-26.

State Financial Outlook (LAO) cont.



Source: LAO 2021–22 Budget: The Fiscal Outlook for Schools and Community Colleges

Local District Budgets and COLA

While the minimum guarantee is not adjusted for changes in student attendance, K-12 agencies will feel the impact through the Local Control Funding Formula (LCFF)—as well as other programs funded by ADA, including special education—mitigated in part by increased cost-of-living adjustments (COLAs).

- **COLA:** The LAO’s revised 2022-23 COLA is estimated to be 5.35%. In July 2021, the Department of Finance estimated that the COLA for 2022-23 would be 2.48%. This significant increase reflects the “meteoric” spike in inflation caused by continued robust consumer demand and limited supplies due to blockages throughout the international supply chain. Economists believe that inflation will abate by mid-2022; consequently, COLAs in the out-years should start to reflect historical trends. The LAO predicts the COLA will be 3.5% and 3.0% in 2023-24 and the two subsequent fiscal years, respectively. The cost of the COLA to Proposition 98 is projected to be \$4.4 billion in the budget year and \$3.0 billion in each year thereafter through the forecast period.
- **Proposition 98 Reserve and Local Reserve Cap:** The 2021 Enacted Budget included a total Proposition 98 reserve balance of \$4.5 billion as required by Proposition 2 (2014). Under its revised estimates, the LAO believes that the deposit requirements for the current and prior fiscal year are down \$211 million and up \$871 million, respectively. Moving forward into the budget year, the state would be required to make a \$3.1 billion reserve deposit followed by another \$1.1 billion in 2023-24. If these estimates materialize, the Proposition 98 reserve balance would be \$9.4 billion, or approximately 9.0% of the projected 2023-24 minimum guarantee. Given the magnitude of the reserve balance, the LAO anticipates that the policy that caps local reserves from most school districts at 10% of their assigned and unassigned General Fund balances will be in effect through at least the forecast period.
- **District Pension Costs:** Local districts anticipate rising pension costs beginning in 2022-23, at the same time many of them anticipate a fiscal cliff because of declining enrollment and lower ADA unless the state enacts a mitigating policy. The LAO estimates employer costs for California State Teachers’ Retirement System and California Public Employees’ Retirement System will increase by approximately \$1 billion and \$600 million in 2022-23, respectively. Both systems have reported unexpectedly high investment returns from their last actuarial. Unfortunately, this will not benefit local districts by reducing their contributions. Instead, the strong returns benefit the state by reducing the state’s pension obligation.



State Financial Outlook (LAO) cont.

Spending Commitments and Options

Although the 2022-23 minimum guarantee is expected to increase by nearly \$12 billion over Enacted Budget estimates, the LAO reminds us that the 2021 Enacted Budget included future commitments under Proposition 98 that will cost the minimum guarantee an estimated \$2.3 billion in the budget year and grow to \$8.2 billion by 2025-26. These commitments included funding for the Expanded Learning Opportunities Program, lower classroom ratios for TK beginning in 2022-23, universal school meals, and special education. Even so, the LAO estimates that the Legislature and Governor will have \$9.5 billion in ongoing Proposition 98 funding to spend in 2022-23.

The LAO offers spending options for lawmakers to consider when budget negotiations are underway, including:

- Accelerate funding for the Expanded Learning Opportunities Program to provide local educational agencies greater certainty
- Equalize LCFF add-ons by a minimum per-student amount to increase general purpose funding
- Fund the implementation of special education reforms
- Accelerate paying down pension liabilities
- Invest in climate resiliency and emergency preparedness efforts
- Make a discretionary deposit into the Proposition 98 reserve

What's Next?

Governor Newsom and his fiscal advisors are monitoring state revenues as his obligation to unveil his 2022-23 State Budget proposal by January 10, 2022, draws closer. By then, the Governor will have the benefit of an additional month of actual revenues to build into his forecast, but we expect the Governor's Budget to be as rosy, if not rosier, than the LAO's *Fiscal Outlook*.

Source: School Services of California

Executive Summary

BACKGROUND

The Education Code of the State of California requires that school districts submit to their County Office of Education interim financial reports at least twice a year. The First Interim report reflects the current financial status of the district as of October 31, as well as budget revisions based on expenditure and revenue trends and other available information. Current year actual financial data is limited for the First Interim report and as a result, the budget estimates provided are more conservative than those presented later in the year in the Second Interim and year-end reports. Projected fund balances typically are less than those reported at year-end when more concrete data is available.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify that the district will be able to meet its financial obligations for the balance of the current fiscal year and two subsequent years.

FISCAL OVERVIEW

On June 22, 2021, Hemet USD adopted its budget for the 2021-22 year. The budget adopted by Hemet USD was based on funding levels calculated under the Local Control Funding Formula (LCFF) using May Re-visit assumptions which included an LCFF cost-of living-adjustment (COLA) rate of 5.07%.

The state's June enacted budget which was signed by the Governor on June 30, 2021 made changes to other items from May Re-visit projections. Those changes include a decrease to Unemployment Insurance rate from 1.23% to 0.50%, an increase to Unrestricted Lottery per ADA funding from \$150 to \$163, and an increase to Restricted Lottery per ADA funding from \$49 to \$65. Based on recent feedback from the Governmental Accounting Standards Board (GASB), the California Department of Education (CDE) made changes to how Districts report revenue for some revenues received in response to COVID-19. This change is reflective in the First Interim district's general fund budget. Reclassification of one-time funding from ending balance to unearned revenue and the addition of new one-time funds. The reclassification from ending balance to unearned revenue means that the District has received, but not expended the cash for a specific program.

Overall, First Interim revenues show a projected increase of \$121.8 million for a total of \$437.6 million. Revenue growth is attributed to an increase in funded ADA due to the closure of Baypoint Charter for \$2.7 million and new one-time funding for Expanded Learning Opportunities both federal and state for \$12.5 million.

The budget for overall combined general fund expenditures has increased by \$68.9M to \$437.5 million. The projected increase is associated with the vast majority of the one-time funding in response to COVID-19 being recognized as unearned revenue due to current guidelines from CDE. What this means for the District, is that we are showing all of the revenue being awarded to us while assuming that it will all be spent in the current year. If the funds are not spent in the current year the District will adjust the revenue to reflect only what was spent and decrease expenditures accordingly.



The changes to both revenue and expenditure budgets at First Interim result in the combined general fund ending balance being increased by \$1.5 million. At this time, it is projected the ending balance will be \$79.4 million, with \$14.8 million attributed to restricted programs. With the available reserves, the district is able to meet its board authorized 5% reserve of \$22 million for 2021-22.

Multi-year projections in this report use assumptions from various sources including the Fiscal Crisis Management and Assistance Team (FCMAT), School Services of California, the Riverside County Office of Education and the Department of Finance. Absent any major changes to expenses or revenues, the multi-year projection included in the appendix of this report, show the district will not be deficit spending in the current year and adding to the ending balance in 2021-22. Based on current assumptions, the district anticipates a combined general fund ending balance of \$79.4 million by June 30, 2022. The unrestricted general fund ending balance is projected at \$64.6 million at the end of the projection period with \$42.6 million in reserves above its 5% reserve for economic uncertainty.

FIRST INTERIM SUMMARY

Changes from the October 31 board adopted original budget:

- LCFF revenues increased by \$13,147,797.
- Federal, state and local restricted revenue increase by \$108,618,794.
- Unrestricted expenditures increased by \$2,330,648.
- Restricted expenditures increased by \$66,563,698.
- Transfers Out/Other Uses increased by 3,420,515.
- Ending fund balances increases from \$57.0 million to \$79.4 million.

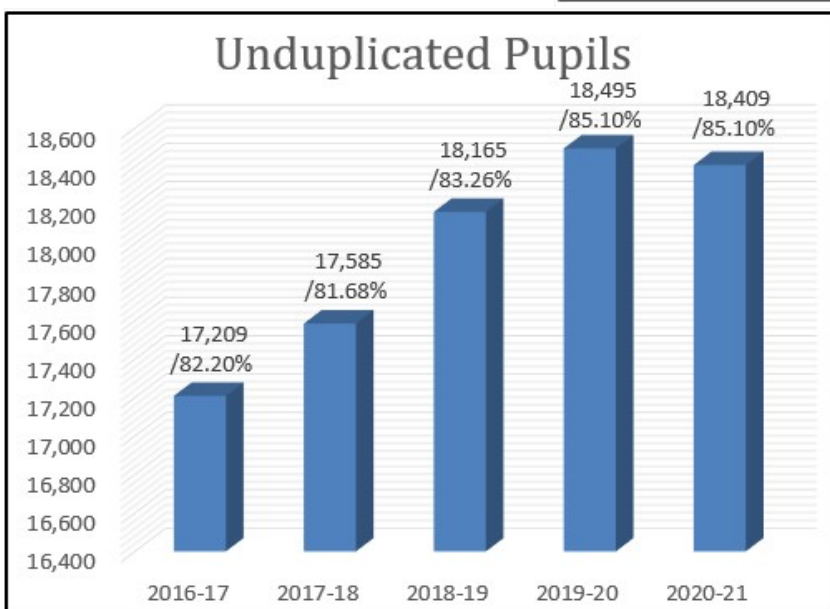
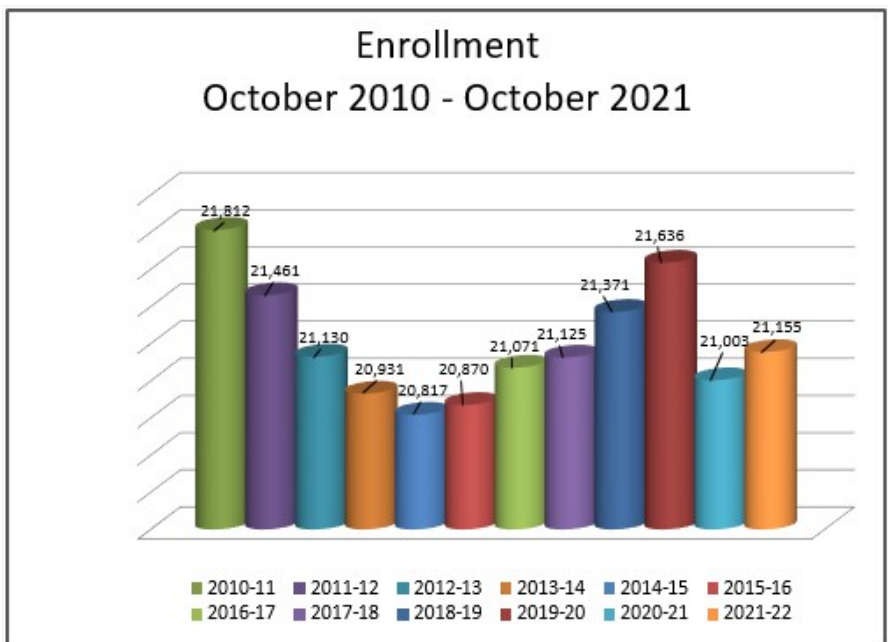


Enrollment and ADA

A preliminary enrollment count used for revenue calculations for the First Interim is 21,155, with an additional 50 students with the County Office of Education. The District increased 310 students over the adopted budget projected enrollment number.

Current law allows districts to use prior year data to calculate ADA. The P-2 ADA for 2020-21 was 20,545.76. This is used as the basis for calculating its Local Control Funding Formula (LCFF) dollars. The district's P-2 ADA for the LCFF calculation is adjusted by attendance for those students transferring in and out of charter schools, as well as for some special education related attendance that is reported on an annual basis. The total ADA for 2021-22 funding 20,494.22 or 98.41% to include both District and County program attendance.

Other student enrollment data that is important for revenue purposes is the unduplicated pupil count or percentage of district students that are identified as low income, English learners, foster youth or homeless. This information is used to calculate the district's supplemental and concentration funding under LCFF. First Interim projections will use preliminary 1.17 data with 18,912 district students and 48 students in county programs making up the unduplicated pupil percentage or UPP for Hemet USD which is equivalent to 89.41% of the current projected enrollment.



First Interim Budget Revisions

COMBINED GENERAL FUND

Revenues

Total general fund revenues in Hemet USD’s adopted budget were projected at \$315.8 million. With the addition of the Expanded Learning Opportunities Program of \$11 million and adjustments to current awards, revenues grew by \$121.8 million by October 31. The revenues are tied to one-time funding that was received in response to COVID-19. Budget revisions included in the First Interim report bring general fund revenue projections to \$437.6 million.

Local Control Funding Formula (LCFF)

A calculation worksheet provided by Fiscal Crisis and Management Assistance Team (FCMAT) in conjunction with the California Department of Education (CDE) is used to project Hemet Unified’s LCFF apportionment. The formula adds in grade span adjustments (GSA). In addition, schools receive supplemental funding at 20% of the base rate for unduplicated students counted as eligible for free and reduced meals, English learners or foster youth. A concentration grant of 65% of the base rate is provided to districts where 55% or more of the student population falls into these subgroups and applies only to those students above the 55% threshold . Hemet USD’s preliminary 2021-22 unduplicated pupil percentage (UPP) for the LCFF subgroups is 89.41% of its entire student population. The LCFF calculation uses a three-year rolling average of a district’s unduplicated count percentage which for Hemet USD is currently calculated at 87.79%. The unduplicated pupil percentage is not finalized until CalPADs data is certified, normally in late December, at which time adjustments may be made to the percentages used in the current LCFF calculation.

Funding levels for LCFF in Hemet Unified’s 2021-22 adopted budget were calculated based on enrollment and ADA projections developed prior to the start of school, along with the 45-Day budget revised COLA rates. The district’s LCFF revenues have remained the same for First Interim budget revisions using enrollment and ADA projections based on prior year enrollment and the COLA rate included in the state’s enacted budget.

The First Interim report projects 2021-22 general fund LCFF revenues to total \$259.5 million. Local taxes, including transfers to charters for in-lieu payments are estimated to make up \$32.1 million of this year’s LCFF funding. Proposition 30 revenues will total \$77.2 million and \$150.1 million will come as state aid.

Federal Revenues

Combined general fund federal revenues are projected to total \$113.7 million. Federal revenues were in-

Local Control Funding Formula—Full Implementation

The LCFF full funding rates based on current ADA and unduplicated count rates based on a three-year rolling average (87.79%) are listed in the table below.

FACTORS	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$ 8,093	\$ 8,215	\$ 8,458	\$ 9,802
GSA Amount	\$ 842			\$ 255
Adjusted Base per ADA	\$ 8,935	\$ 8,215	\$ 8,458	\$10,057
Supplemental	\$ 1,569	\$ 1,442	\$ 1,485	\$ 1,766
Concentration	\$ 1,904	\$ 1,751	\$ 1,803	\$ 2,143

creased by \$95.4 million from adopted budget levels as of October 31. Nearly the entirety of the increase during this period was the result of the Elementary and Secondary School Emergency Relief II and III funding.

Other State Revenues

Other state revenues are expected to total \$44.8 million based on First Interim projections. This is an increase of \$14.2 million from adopted budget estimates. This increase was made up mostly from the Expanded Learning Opportunities Program of \$11.0 million and adjustments to the Expanded Learning Opportunities grant of about \$1.3 million.

Local Revenues

The budget for local revenue is expected to decrease by \$999,659 to a revised projected total of \$19.5 million. This decrease is due to revenue already being received for the Hewlett Grant in the prior year.

Expenditures

Budgeted expenditures in the combined general fund as of October 31st totaled \$437.5 million, an increase of \$68.9 million from the amount estimated in the adopted budget. Budget adjustments through October 31st were made to increase expenditure budgets to match one-time funding received in the current year and for increased staffing costs.

Salary and benefits costs are projected to be \$267.2 million. This is approximately \$5.4 million more than originally estimated due to additional positions being created and filled.

Expenditures for books and supplies are projected at \$63.5 million and services are budgeted at \$96.9 million. Expenses in these two categories increased by \$62.8 million from budget adoption through October 31st. The increases were related to allocating expenses to match revenues received for one-time funding. First interim budget revisions increased projected expenditure amounts in these categories for the 2021-22 year, bringing the total amount budgeted to \$160.4 million.

In the capital outlay category, expenditures are projected at \$5.1 million, which remains unchanged from the October 31st projected amount.

Summary of General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$ 104,953,305	\$ 77,950,025		\$ 77,950,025
Revenue/Sources	\$ 320,733,534	\$ 422,073,225	\$ 20,426,900	\$ 442,500,125
Expenses/Uses	\$ 368,682,639	\$ 432,396,587	\$ 8,600,913	\$ 440,997,500
Change in Ending Balance	(\$ 47,949,105)	(\$ 10,323,361)	\$ 11,825,986	\$ 1,502,625
Ending Balance	\$ 57,004,200	\$ 67,626,665	\$ 11,826,185	\$ 79,452,850
5% Reserve	\$ 16,036,677	\$ 21,619,829	\$ 430,046	\$ 22,049,875



Other Financing Sources/Uses/Contributions

Transfers In from other funds total \$4.8 million and remains the same as projected in the district's adopted budget.

Included for 1st interim updates are transfers to Fund 20 for \$2.9 million and Fund 40 for \$500,000, respectively. The transfer for Fund 20 is to match the service cost for post employment benefits for retirees in the current fiscal year. The transfer for Fund 40 will be used for future furniture purchases.

Contributions made from the unrestricted general fund to the restricted general fund are projected to total \$39,822,747. These contributions are for Routine Restricted Maintenance for \$10.1 million and Special Education for \$29.7 million.

Combined General Fund Ending Balance

As indicated in the table below, the district's adopted budget approved in June 2021 originally anticipated a beginning fund balance for the combined general fund of \$104.9 million for the 2021-22 fiscal year. Expenses were expected to exceed revenues by \$47.9 million and the combined general fund ending balance was estimated at \$57.0 million. These balances were based on projections formulated before the close of the 2020-21 fiscal year. After accounting for all 2020-21 transactions, the general fund beginning balance was reduced to \$77.9 million, a decrease of \$27.0 million from the adopted budget estimate. This was due to the reclassification of the one-time funding from ending balance to unearned revenue.

The First Interim budget shows the district ending the 2021-22 year with a combined general fund balance of \$79.4 million. Included in the projected ending balance is \$22.0 million for a 5% reserve for economic uncertainties. On June 15, 2021 the board re-affirmed a minimum 5% reserve policy for the 2021-22 budget year. The 5% reserve was originally established by the board in April 2011.

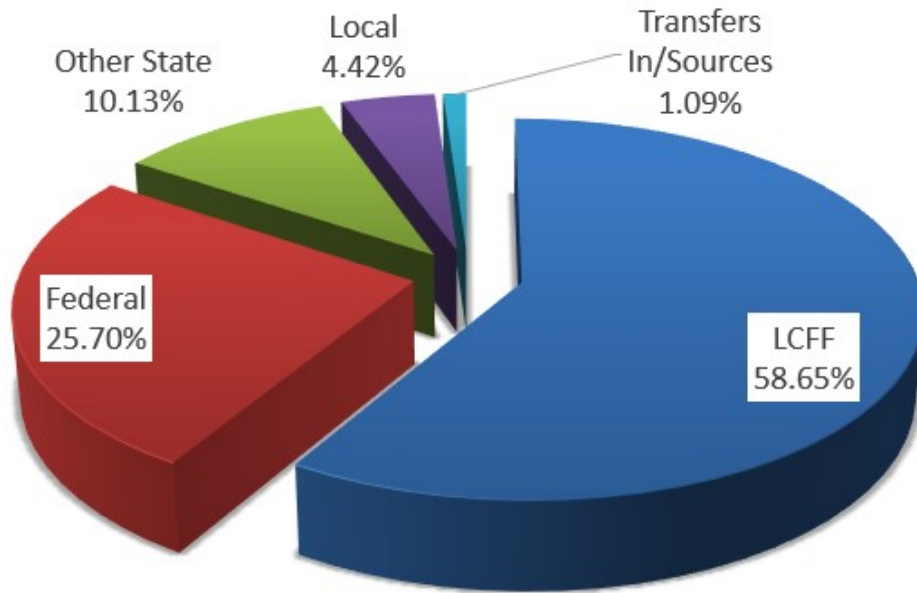
Legally restricted balances total \$14.8 million and \$1.4 million is reserved for stores inventory and cash in banks. Balances assigned for identified purposes including health insurance holding accounts. This leaves \$40.6 million in the unrestricted general fund reserved to off-set 2021-22 and 2022-23 deficit spending.

Components of Ending Balance Combined General Fund First Interim 2020-21		
	Adopted Budget	First Interim Projected Budget
Beginning Fund Balance	\$ 104,953,305	\$ 77,950,025
Net Increase/(Decrease)	(47,949,105)	1,502,625
Ending Fund Balance	\$ 57,004,200	\$ 79,452,650
Reserves		
5% Reserve for Economic Uncertainty	\$ 18,434,132	\$ 22,049,875
Revolving Cash	25,000	25,000
Stores Inventory Reserve	1,410,285	1,410,285
Legally and/or Restricted Carry Over	4,303,076	14,804,695
Committed - H&W Holding Accts	525,586	525,586
Committed - Reserve for Deficit Spending	32,306,121	40,637,209
Assignments	-	-
Total Reserves	\$ 57,004,200	\$ 79,452,650
Available for Board Designation	\$ -	\$ -

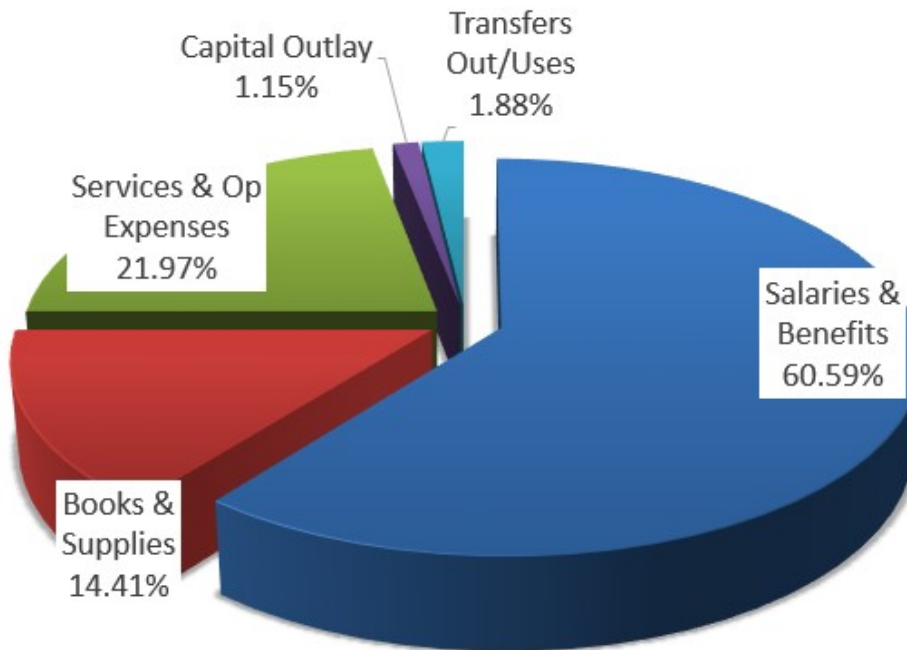




2021-22 General Fund Revenue



2021-22 General Fund Expenses



Multi-Year Projections & Cash Flow

MULTI-YEAR PROJECTIONS

The district's multi-year projection for the 2021-22 First Interim report incorporates many of the recommendations and assumptions provided by School Services of California (SSC), the Riverside County Office of Education (RCOE) and the Department of Finance (DOF). A worksheet provided by the Fiscal Crisis and Management Assistance Team (FCMAT), and developed in conjunction with the Department of Education, was used to calculate Hemet Unified's current and two subsequent years LCFF apportionment. The calculation adjusts the LCFF base rates by COLA in each year.

For the current budget year, preliminary projections anticipate approximately 89.41% of its students fall into the various categories that make up the unduplicated pupil percentage (UPP). The LCFF calculation uses a three-year rolling average of the district's UPP to calculate the supplemental and concentration grants. The three-year rolling average is currently estimated at 87.79%. Enrollment and ADA increased this year by 310 students. For revenue projection purposes it is assumed to remain flat over the next two years. Final official enrollment and UPP for the current year will be available for the Second Interim report.

2022-23 Projected Budget

The multi-year projection indicates the combined general fund revenues and other sources will decrease by a total of \$114.1 million in 2022-23 from current year budgeted revenue levels. LCFF revenues are estimated to decrease by \$887,878 due to a projected decrease for ADA in 2022-23 to a total of \$258.6 million. Federal and other state revenues are projected to decrease by \$113 million. The decrease is related to the fall off of one-time Cares Act funds.

Overall 2022-23 expenses and transfers out are projected to decrease by \$98.7 million to \$342.3 million. Salaries and benefits increase for step and column costs, STRS and PERS rate growth. Reductions in supplies, services and other expenditure categories are related to the fall off of grant funding, one-time projects, and other cost saving measures.

Currently 2022-23 expenses are expected to exceed revenues by \$13.8 million. The projected combined general fund ending balance at the end of the 2022-23 year is estimated at \$65.6 million. In the projection, \$17.1 million, or 5% of the combined general fund expenses, is set aside for economic uncertainty per the district's board approved policy. Other reserves are for restricted programs, health insurance premiums, instructional supplies and services, and deficit spending.

Multi-Year Projection Assumptions			
	2021-22	2022-23	2023-24
COLA (applied to LCFF base)	5.35%	2.48%	3.11%
Enrollment (excludes county)	21,155	21,155	21,155
ADA (excludes county)	18,202.43	19,748.00	19,748.00
ADA%	86.04%	93.35%	93.35%
LCFF Funded ADA (includes county)	20,494.22	19,780.46	19,780.46
UPP (3 Yr rolling avg)	87.79%	88.26%	87.83%
Step & Column	1.56%	1.56%	1.56%



2023-24 Projected Budget

In the third year of the projection, combined general fund revenues and transfers increase by \$7.5 million to an estimated \$335.9 million. LCFF revenue is the driving factor of the increase projected at \$7.3 million. The projected increase to the LCFF revenue is tied to the projected COLA increase over the prior year from 2.48% to 3.11%.

Expenses and transfers out to other funds projected for the 2023-24 year increase by \$9.9 million to a total of \$352.2 million. Salaries and benefits again increase for step and column and pension rate growth. Additional costs are planned for Special Education in various expenditure categories.

Certification

Based on the assumptions presented in this report, the district anticipates right-sizing to staffing to help slow its unrestricted deficit spending trend by 2022-23. It also anticipates it will have sufficient reserves to cover costs and will be able to meet its financial obligations in the current and next year. As a result, the district will self-certify a positive status in the 2021-22 First Interim report.

CASH FLOW PROJECTIONS

Cash flow projections for both the current and the 2022-23 fiscal years are included in the appendix of this report. The district does not anticipate to need to borrow any external or internal funds and will have sufficient cash reserves to meet all obligations.



Learning Continuity & Attendance Plan

The Local Control Accountability Plan describes the actions the District takes to improve outcomes – principally for English Learners, Foster Youth, and socioeconomically disadvantaged youth – via the investment of supplemental and concentration funding. The 2021-22 LCAP outlines the strategies the District engaged to address outcomes primarily measured via the metrics on the California Dashboard. Specifically, these metrics include academic outcomes measured by

- Smarter Balanced Assessment Consortium (SBAC) test in English and math
- the percentage of students suspended one or more time
- the percentage of students absent 10% or more of the academic year
- the percentage of students who are graduating Hemet USD ready to engage post secondary education or a durable career path
- Local Indicators that broadly describe the District’s capacity to provide for the basic services for students, professional development, course access, and professional development targeted towards providing instruction that reflects the rigor and expectations of California State Standards

The Hemet Unified School District LCAP outlines new and ongoing actions and services designed to strategically support students in experiencing improved outcomes as measured by the metrics described above. Examples of student supports include direct English Learner supports, academic interventions such as reading intervention programs, supporting student engagement, intentional counseling services, addressing the causes and student needs associated with chronic absenteeism, expanding Career Technical Education pathways, as well as building and maintaining an information technology infrastructure that accelerates learning for students. In all these services, implementation is designed to address the needs of the English Learners, Foster youth and the socio-economically disadvantaged.

The development of the 2021-22 LCAP represents the first in a three year plan cycle. The plan will be evaluated on a yearly basis and adjustments made based on dynamics associated with action implementation, changes in available resources, as well as the evolving needs of our students. In the spirit of transparency, the LCAP also declares the manner where additional funding streams are “braided” with supplemental and concentration funds to increase the quality and/or quantity of the services provided based on the nature of the student needs.



Charter School Fund (Fund 09)

Hemet Unified operates one district-sponsored charter school, the Western Center Academy (WCA), which serves students in grades six through twelve. The school's instructional program focuses on math, science and technology. WCA is located at the Western Science Center adjacent to Diamond Valley Lake.

Revenues and expenditures for the district sponsored charter school are reported separately in Fund 09 Charter School Special Revenue Fund. Revenues are based on students' average daily attendance and other factors. Funding for the charter school comes from the state in the form of the Local Control Funding Formula and other various federal, state and local sources. The charter school receives funding for special education through the Riverside County SELPA and lottery revenue from the state based on charter ADA. In addition, WCA receives state funding as a reimbursement for a portion of its facilities rental expenses at the Western Science Center.

ENROLLMENT and ADA

Enrollment at WCA, based on preliminary CalPADS data, is reported at 750. The CalPADS data shows WCA has 391 students that are identified as either low income, English learners, foster or homeless. This equates to an Unduplicated Pupil Percentage or UPP of 52.13% for LCFF supplemental grant purposes. ADA for WCA is projected at 734.54 or 97.94%.

REVENUE

First Interim revenue for the Western Center Academy 2020-21 is projected at \$9.86 million. At this time, an increase of \$303,641 is made to revenue budgets. Adjustments are being made to LCFF receipts per the updated LCFF calculator from FCMAT. State revenue adjustments include allocations for the Expanded Learning Opportunities programs and grants. Federal revenue have adjusted to include one-time ESSER III dollars. No changes have been made to local revenue.

EXPENDITURES

Total expenditures for Hemet Unified's charter school at First Interim are projected to be \$9.23 million. An increase of \$70,636 is included to salary and benefit budgets. Books and supplied were increased by \$169,593 to bring one-time spending more appropriately in line with expectations for the current year. A reduction of \$101,117 was adjusted for services and other operating expenses.

SOURCES/USES/CONTRIBUTIONS

Currently \$505,012 is budgeted as transfers out to other funds and is related to transfers from the charter school to the District's general fund for special education services.

Charter Schools	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$ 1,877,665	\$ 1,452,421	\$ -0-	\$ 1,452,421
Revenue/Sources	\$ 9,560,575	\$ 9,794,745	\$ 69,471	\$ 9,864,216
Expenses/Uses	\$ 9,295,438	\$ 9,734,602	(\$ 1,189)	\$ 9,733,413
Change in Ending Balance	\$ 265,137	\$ 60,143	\$ 70,660	\$ 130,803
Ending Balance	\$ 2,142,802	\$ 1,512,564	\$ 70,660	\$ 1,583,224



Under a Memorandum of Understanding with WCA, the district's restricted general fund will support all costs associated with special education services for charter students. In return, all special education related revenue received for charter students in Fund 09 will be transferred to the restricted general fund. The MOU also identifies fees and rates that are charged to the charter school for district services such as student attendance reporting, payroll processing, financial reporting, human services activities and technology support.

ENDING BALANCE

The charter fund is expected to end the year with revenues exceeding expenditures by \$130,803. The school will have a total of \$1.58 million in reserves, of which \$173,543 is in the restricted lottery account and can only be spent on instructional materials.

MULTI-YEAR PROJECTION AND CASH FLOW

Multi-year projections for the charter fund show that deficit spending in the two subsequent years. The school is projecting a total ending fund balance of \$1.58 million for the year ending June 30, 2021 and it expects to see its reserves increase to \$2.11 million by June 30, 2024.

A cash flow analysis shows the charter school's cash reserves is expected to reach it's lowest point in May with a cash balance of \$1.27 million. It is expected the school will end the 2021-22 year with approximately \$1.48 million cash on hand. It is not anticipated WCA will require any temporary loans through the end of the current budget year.



Other District Funds

A summary of budgets as of the First Interim report for other district funds is below. Notable changes from the adopted budget in certain funds are:

Fund	Beginning Balance	Revenues/Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$ 1,452,421	\$ 9,864,216	\$ 9,733,413	\$ 1,583,224
Fund 11—Adult Education	97,708	798,257	893,646	2,319
Fund 12—Child Development	544,633	3,862,798	3,970,189	437,242
Fund 13—Cafeteria	1,922,433	15,802,020	15,656,897	2,067,556
Fund 20—OPEB Reserve	5,103,976	3,070,048	-0-	8,174,024
Fund 21—Building Fund	39,244,533	35,225,000	35,205,925	39,263,608
Fund 25—Capital Facilities	10,773,618	5,253,556	6,185,096	9,842,078
Fund 35—County School Facilities	-0-	-0-	-0-	-0-
Fund 40—Reserve for Capital Outlay	480,038	503,000	-0-	983,038
Fund 51—Bond	19,938,912	-0-	-0-	19,938,912
Fund 63—Enterprise Fund (Transportation)	400,885	19,466,395	18,481,140	1,386,140
Fund 67—Self-Insurance—Workers Comp	1,320,224	2,017,510	3,337,734	-0-
Fund 68— Self Insurance (F67)—OPEB	522	874,533	875,055	-0-
Total Other Funds	\$ 81,279,333	\$ 96,737,333	\$ 94,339,095	\$ 83,678,247





State Budget Forms

2021-22 First Interim





SACS Forms—Table of Contents

2021-22 First Interim

Certification (Form CI).....	SACS—1
General Fund (Form 01I)	SACS—4
Other Fund Forms (Form 09I-67I).....	SACS—29
ADA (Form AI)	SACS—100
Multi-Year Projection (Form MYPI)	SACS—103
Cash Flow (Form CASH)	SACS—109
ESSA Maintenance of Effort (Form ESMOE).....	SACS—113
Special Education Maintenance of Effort (Form SEMAI)	SACS—116
Indirect Cost Rate (Form ICR)	SACS—126
Criteria and Standards (Form 01CSI).....	SACS—131
Technical Review and Check List	SACS—157



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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jessica M. Garcia Telephone: (951) 765-5100
Title: Director, Fiscal Services E-mail: jgarcia1@hemetusd.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 budget adoption.	X	

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

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

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

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

Description	Resource Codes	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	246,389,324.00	259,537,121.00	63,311,713.66	259,537,121.00	0.00	0.0%
2) Federal Revenue		8100-8299	660,500.00	660,500.00	34,718.56	660,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,024,925.00	4,024,925.00	0.00	4,024,925.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,794,066.00	1,794,066.00	698,863.78	1,794,407.12	341.12	0.0%
5) TOTAL, REVENUES			252,868,815.00	266,016,612.00	64,045,296.00	266,016,953.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	100,509,312.00	100,729,462.00	26,662,808.23	105,462,250.00	(4,732,788.00)	-4.7%
2) Classified Salaries		2000-2999	35,674,357.00	35,784,468.00	9,306,453.71	37,110,116.00	(1,325,648.00)	-3.7%
3) Employee Benefits		3000-3999	45,831,888.00	45,928,660.00	12,916,842.11	47,372,007.00	(1,443,347.00)	-3.1%
4) Books and Supplies		4000-4999	8,667,063.00	16,535,793.98	1,823,959.43	11,312,061.10	5,223,732.88	31.6%
5) Services and Other Operating Expenditures		5000-5999	32,611,762.00	32,808,137.00	10,592,384.15	32,805,723.00	2,414.00	0.0%
6) Capital Outlay		6000-6999	1,334,701.00	1,438,367.00	27,002.45	1,238,367.00	200,000.00	13.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,772,320.00	1,772,320.00	115,712.00	1,772,320.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,932,289.00)	(8,291,720.00)	(943,397.21)	(11,273,081.95)	2,981,361.95	-36.0%
9) TOTAL, EXPENDITURES			223,469,114.00	226,705,487.98	60,501,764.87	225,799,762.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,399,701.00	39,311,124.02	3,543,531.13	40,217,190.97		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,334,717.00	4,334,717.00	0.00	4,334,717.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	3,420,515.00	(3,420,515.00)	New
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	(40,310,015.00)	(40,260,015.00)	0.00	(39,822,747.00)	437,268.00	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,975,298.00)	(35,925,298.00)	0.00	(38,908,545.00)		

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)			(6,575,597.00)	3,385,826.02	3,543,531.13	1,308,645.97		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,276,721.00	63,339,308.81		63,339,308.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,276,721.00	63,339,308.81		63,339,308.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,276,721.00	63,339,308.81		63,339,308.81		
2) Ending Balance, June 30 (E + F1e)			52,701,124.00	66,725,134.83		64,647,954.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	1,410,284.81	1,410,284.81		1,410,284.81		
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	525,586.00	43,239,975.02		41,162,794.97		
Health and Welfare	0000	9760	525,586.00					
Health and Welfare	0000	9760		525,586.00				
Reserve for Deficit Spending	0000	9760		42,714,389.02				
Health and Welfare	0000	9760				525,586.00		
Reserve for Deficit Spending	0000	9760				40,637,208.97		
d) Assigned								
Other Assignments		9780	32,306,121.19	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	18,434,132.00	22,049,875.00		22,049,875.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	173,325,149.00	150,146,156.00	48,323,754.00	150,146,156.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	40,942,118.00	77,251,449.00	12,893,155.00	77,251,449.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	321,215.00	321,215.00	0.00	321,215.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	32,145,308.00	32,145,308.00	0.00	32,145,308.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,404,835.00	1,404,835.00	0.00	1,404,835.00	0.00	0.0%
Prior Years' Taxes		8043	2,005,347.00	2,005,347.00	1,958,151.85	2,005,347.00	0.00	0.0%
Supplemental Taxes		8044	1,018,392.00	1,018,392.00	177,923.79	1,018,392.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,543,002.00)	(3,543,002.00)	86,446.02	(3,543,002.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			247,619,362.00	260,749,700.00	63,439,430.66	260,749,700.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,230,038.00)	(1,212,579.00)	(127,717.00)	(1,212,579.00)	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			246,389,324.00	259,537,121.00	63,311,713.66	259,537,121.00	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						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	660,500.00	660,500.00	34,718.56	660,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			660,500.00	660,500.00	34,718.56	660,500.00	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	875,225.00	875,225.00	0.00	875,225.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,149,700.00	3,149,700.00	0.00	3,149,700.00	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			4,024,925.00	4,024,925.00	0.00	4,024,925.00	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	175,000.00	175,000.00	66,082.83	175,000.00	0.00	0.0%
Interest		8660	270,000.00	270,000.00	6,839.82	270,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(14,990.31)	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	128,733.00	128,733.00	42,663.63	128,733.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,220,333.00	1,220,333.00	598,267.81	1,220,674.12	341.12	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,794,066.00	1,794,066.00	698,863.78	1,794,407.12	341.12	0.0%
TOTAL, REVENUES			252,868,815.00	266,016,612.00	64,045,296.00	266,016,953.12	341.12	0.0%

SACS-8

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	81,135,827.00	81,241,184.00	20,924,101.17	85,713,394.00	(4,472,210.00)	-5.5%
Certificated Pupil Support Salaries		1200	5,799,743.00	5,790,567.00	1,474,540.32	5,796,767.00	(6,200.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	11,414,908.00	11,443,829.00	3,586,902.68	11,707,994.00	(264,165.00)	-2.3%
Other Certificated Salaries		1900	2,158,834.00	2,253,882.00	677,264.06	2,244,095.00	9,787.00	0.4%
TOTAL, CERTIFICATED SALARIES			100,509,312.00	100,729,462.00	26,662,808.23	105,462,250.00	(4,732,788.00)	-4.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,452,570.00	2,492,660.00	201,361.69	2,368,187.00	124,473.00	5.0%
Classified Support Salaries		2200	10,679,221.00	10,742,531.00	2,910,917.70	10,752,104.00	(9,573.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	3,957,690.00	3,957,690.00	1,240,817.95	3,958,590.00	(900.00)	0.0%
Clerical, Technical and Office Salaries		2400	11,140,038.00	11,131,301.00	3,457,097.16	11,093,355.00	37,946.00	0.3%
Other Classified Salaries		2900	7,444,838.00	7,460,286.00	1,496,259.21	8,937,880.00	(1,477,594.00)	-19.8%
TOTAL, CLASSIFIED SALARIES			35,674,357.00	35,784,468.00	9,306,453.71	37,110,116.00	(1,325,648.00)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,801,403.00	16,847,629.00	4,432,975.14	17,608,527.00	(760,898.00)	-4.5%
PERS		3201-3202	7,275,922.00	7,304,950.00	1,945,945.11	7,597,153.00	(292,203.00)	-4.0%
OASDI/Medicare/Alternative		3301-3302	4,113,879.00	4,118,509.00	1,052,036.07	4,289,489.00	(170,980.00)	-4.2%
Health and Welfare Benefits		3401-3402	14,301,385.00	14,327,485.00	4,880,200.69	14,450,871.00	(123,386.00)	-0.9%
Unemployment Insurance		3501-3502	1,674,646.00	1,663,806.00	172,720.79	1,691,809.00	(28,003.00)	-1.7%
Workers' Compensation		3601-3602	1,021,392.00	1,022,082.00	269,435.55	1,066,004.00	(43,922.00)	-4.3%
OPEB, Allocated		3701-3702	591,504.00	592,442.00	165,934.68	616,397.00	(23,955.00)	-4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	51,757.00	51,757.00	(2,405.92)	51,757.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,831,888.00	45,928,660.00	12,916,842.11	47,372,007.00	(1,443,347.00)	-3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,410,403.00	2,431,811.00	57,946.02	2,431,811.00	0.00	0.0%
Books and Other Reference Materials		4200	221,693.00	198,224.00	55,195.65	198,224.00	0.00	0.0%
Materials and Supplies		4300	5,126,112.00	12,139,133.98	1,325,808.62	6,990,001.10	5,149,132.88	42.4%
Noncapitalized Equipment		4400	888,855.00	1,746,625.00	385,009.14	1,672,025.00	74,600.00	4.3%
Food		4700	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,667,063.00	16,535,793.98	1,823,959.43	11,312,061.10	5,223,732.88	31.6%
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	965,504.00	976,457.00	75,096.03	986,457.00	(10,000.00)	-1.0%
Dues and Memberships		5300	153,485.00	157,361.00	93,855.46	157,361.00	0.00	0.0%
Insurance		5400-5450	2,991,400.00	2,991,400.00	0.00	2,991,400.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,520,500.00	5,520,500.00	2,086,973.01	5,520,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,474,339.00	2,536,588.00	791,676.63	2,539,788.00	(3,200.00)	-0.1%
Transfers of Direct Costs		5710	(33,906.00)	(33,197.00)	(6,919.65)	(33,197.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,556,080.00	5,537,897.00	27,799.22	5,507,897.00	30,000.00	0.5%
Professional/Consulting Services and Operating Expenditures		5800	13,041,123.00	13,237,074.00	7,158,193.25	13,251,197.00	(14,123.00)	-0.1%
Communications		5900	1,943,237.00	1,884,057.00	365,710.20	1,884,320.00	(263.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,611,762.00	32,808,137.00	10,592,384.15	32,805,723.00	2,414.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,154,873.00	1,241,367.00	10,592.94	1,041,367.00	200,000.00	16.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	179,828.00	197,000.00	16,409.51	197,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,334,701.00	1,438,367.00	27,002.45	1,238,367.00	200,000.00	13.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,772,320.00	1,772,320.00	115,712.00	1,772,320.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,772,320.00	1,772,320.00	115,712.00	1,772,320.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,157,887.00)	(7,519,733.00)	(890,074.21)	(10,541,988.60)	3,022,255.60	-40.2%
Transfers of Indirect Costs - Interfund		7350	(774,402.00)	(771,987.00)	(53,323.00)	(731,093.35)	(40,893.65)	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,932,289.00)	(8,291,720.00)	(943,397.21)	(11,273,081.95)	2,981,361.95	-36.0%
TOTAL, EXPENDITURES			223,469,114.00	226,705,487.98	60,501,764.87	225,799,762.15	905,725.83	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)
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	4,334,717.00	4,334,717.00	0.00	4,334,717.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,334,717.00	4,334,717.00	0.00	4,334,717.00	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	3,420,515.00	(3,420,515.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	3,420,515.00	(3,420,515.00)	New
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	(40,310,015.00)	(40,260,015.00)	0.00	(39,822,747.00)	437,268.00	-1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(40,310,015.00)	(40,260,015.00)	0.00	(39,822,747.00)	437,268.00	-1.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(35,975,298.00)	(35,925,298.00)	0.00	(38,908,545.00)	(2,983,247.00)	8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,663,542.00	101,996,783.15	11,524,202.82	113,069,443.46	11,072,660.31	10.9%
3) Other State Revenue		8300-8599	26,606,835.00	30,465,487.97	0.00	40,819,385.97	10,353,898.00	34.0%
4) Other Local Revenue		8600-8799	18,754,613.00	18,754,613.00	5,207.32	17,754,613.00	(1,000,000.00)	-5.3%
5) TOTAL, REVENUES			63,024,990.00	151,216,884.12	11,529,410.14	171,643,442.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,410,705.00	28,184,763.36	7,571,505.14	28,881,148.36	(696,385.00)	-2.5%
2) Classified Salaries		2000-2999	19,333,112.00	17,745,261.00	4,557,451.05	18,779,603.00	(1,034,342.00)	-5.8%
3) Employee Benefits		3000-3999	30,060,358.00	29,021,535.00	4,608,347.95	29,575,094.00	(553,559.00)	-1.9%
4) Books and Supplies		4000-4999	28,627,159.00	57,973,483.52	5,713,154.56	52,241,393.23	5,732,090.29	9.9%
5) Services and Other Operating Expenditures		5000-5999	27,838,708.00	57,664,973.53	4,695,125.52	64,093,486.53	(6,428,513.00)	-11.1%
6) Capital Outlay		6000-6999	2,975,188.00	3,770,941.19	967,172.86	3,854,101.19	(83,160.00)	-2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,810,408.00	3,810,408.00	3,133,765.85	3,810,408.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,157,887.00	7,519,733.00	890,074.21	10,541,988.60	(3,022,255.60)	-40.2%
9) TOTAL, EXPENDITURES			145,213,525.00	205,691,098.60	32,136,597.14	211,777,222.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,188,535.00)	(54,474,214.48)	(20,607,187.00)	(40,133,780.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	505,012.00	505,012.00	0.00	505,012.00	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	40,310,015.00	40,260,015.00	0.00	39,822,747.00	(437,268.00)	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,815,027.00	40,765,027.00	0.00	40,327,759.00		

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)			(41,373,508.00)	(13,709,187.48)	(20,607,187.00)	193,978.52		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,676,584.00	14,610,716.46		14,610,716.46	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)			45,676,584.00	14,610,716.46		14,610,716.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,676,584.00	14,610,716.46		14,610,716.46		
2) Ending Balance, June 30 (E + F1e)			4,303,076.00	901,528.98		14,804,694.98		
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			4,303,076.00	6,566,406.59		14,804,695.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	(5,664,877.61)		(0.22)		

Description	Resource Codes	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	4,406,927.00	4,406,927.00	0.00	4,406,927.00	0.00	0.0%
Special Education Discretionary Grants		8182	277,474.00	277,474.00	0.00	277,474.00	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	1,751,204.00	2,030,369.77	65,124.75	2,001,389.08	(28,980.69)	-1.4%
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	7,864,096.00	8,666,766.00	1,882,655.00	8,666,766.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	SACS-14 923,074.00	1,285,397.00	430,146.00	1,285,397.00	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	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	286,458.00	451,391.00	160,419.00	451,391.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,433,099.00	2,690,708.00	9,697.00	2,690,708.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	223,639.00	238,050.00	0.00	209,228.00	(28,822.00)	-12.1%
All Other Federal Revenue	All Other	8290	497,571.00	81,949,700.38	8,976,161.07	93,080,163.38	11,130,463.00	13.6%
TOTAL, FEDERAL REVENUE			17,663,542.00	101,996,783.15	11,524,202.82	113,069,443.46	11,072,660.31	10.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	1,028,902.00	1,028,902.00	0.00	1,028,902.00	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	3,192,962.00	4,281,203.00	0.00	4,281,203.00	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	608,836.00	674,554.69	0.00	674,554.69	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	367,795.00	367,795.00	0.00	367,795.00	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	21,408,340.00	24,113,033.28	0.00	34,466,931.28	10,353,898.00	42.9%
TOTAL, OTHER STATE REVENUE			26,606,835.00	30,465,487.97	0.00	40,819,385.97	10,353,898.00	34.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	3,810,408.00	3,810,408.00	0.00	3,810,408.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,000,000.00	1,000,000.00	5,207.32	0.00	(1,000,000.00)	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	13,944,205.00	13,944,205.00	0.00	13,944,205.00	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			18,754,613.00	18,754,613.00	5,207.32	17,754,613.00	(1,000,000.00)	-5.3%
TOTAL, REVENUES			63,024,990.00	151,216,884.12	11,529,410.14	171,643,442.43	20,426,558.31	13.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	20,395,791.00	17,609,556.36	4,805,435.51	17,847,789.36	(238,233.00)	-1.4%
Certificated Pupil Support Salaries		1200	5,923,558.00	5,932,223.00	1,609,627.08	5,977,022.00	(44,799.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,956,856.00	2,116,868.00	633,489.33	2,442,513.00	(325,645.00)	-15.4%
Other Certificated Salaries		1900	2,134,500.00	2,526,116.00	522,953.22	2,613,824.00	(87,708.00)	-3.5%
TOTAL, CERTIFICATED SALARIES			30,410,705.00	28,184,763.36	7,571,505.14	28,881,148.36	(696,385.00)	-2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,977,044.00	10,295,788.00	2,407,451.07	10,824,140.00	(528,352.00)	-5.1%
Classified Support Salaries		2200	6,153,762.00	3,739,973.00	898,127.17	3,926,327.00	(186,354.00)	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	537,363.00	596,088.00	171,404.27	596,088.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	841,153.00	1,145,697.00	421,076.90	1,459,313.00	(313,616.00)	-27.4%
Other Classified Salaries		2900	1,823,790.00	1,967,715.00	659,391.64	1,973,735.00	(6,020.00)	-0.3%
TOTAL, CLASSIFIED SALARIES			19,333,112.00	17,745,261.00	4,557,451.05	18,779,603.00	(1,034,342.00)	-5.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,926,136.00	16,587,641.00	1,200,510.39	16,663,474.00	(75,833.00)	-0.5%
PERS		3201-3202	4,601,048.00	4,176,927.00	1,044,713.97	4,438,569.00	(261,642.00)	-6.3%
OASDI/Medicare/Alternative		3301-3302	1,957,914.00	1,776,962.00	457,436.99	1,877,156.00	(100,194.00)	-5.6%
Health and Welfare Benefits		3401-3402	5,391,342.00	5,426,387.00	1,707,893.52	5,500,500.00	(74,113.00)	-1.4%
Unemployment Insurance		3501-3502	611,858.00	533,031.00	58,213.75	541,413.00	(8,382.00)	-1.6%
Workers' Compensation		3601-3602	373,085.00	339,319.00	90,822.34	354,398.00	(15,079.00)	-4.4%
OPEB, Allocated		3701-3702	198,975.00	181,268.00	48,756.99	199,584.00	(18,316.00)	-10.1%
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			30,060,358.00	29,021,535.00	4,608,347.95	29,575,094.00	(553,559.00)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,809,430.00	3,717,018.44	1,979,890.01	3,717,018.44	0.00	0.0%
Books and Other Reference Materials		4200	202,180.00	56,772.00	25,697.80	70,321.00	(13,549.00)	-23.9%
Materials and Supplies		4300	17,004,429.00	51,766,798.00	627,512.33	44,529,512.71	7,237,285.29	14.0%
Noncapitalized Equipment		4400	9,611,120.00	2,432,895.08	3,080,054.42	3,924,541.08	(1,491,646.00)	-61.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,627,159.00	57,973,483.52	5,713,154.56	52,241,393.23	5,732,090.29	9.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,569,053.00	2,695,706.00	437,114.83	2,695,706.00	0.00	0.0%
Travel and Conferences		5200	261,935.00	223,673.80	26,559.39	233,285.80	(9,612.00)	-4.3%
Dues and Memberships		5300	1,800.00	2,378.60	35,550.24	5,471.60	(3,093.00)	-130.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	75,000.00	147,851.00	94,011.61	147,851.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,005,407.00	1,011,269.00	125,541.54	1,013,482.00	(2,213.00)	-0.2%
Transfers of Direct Costs		5710	33,906.00	33,197.00	6,919.65	33,197.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	255,599.00	252,992.00	26,114.24	252,992.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,605,558.00	53,267,585.13	3,935,022.95	59,681,180.13	(6,413,595.00)	-12.0%
Communications		5900	30,450.00	30,321.00	8,291.07	30,321.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,838,708.00	57,664,973.53	4,695,125.52	64,093,486.53	(6,428,513.00)	-11.1%

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	17,000.00	17,000.00	0.00	17,000.00	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	2,571,000.00	3,251,332.00	902,253.64	3,257,088.00	(5,756.00)	-0.2%
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	362,188.00	502,609.19	64,919.22	580,013.19	(77,404.00)	-15.4%
Equipment Replacement		6500	25,000.00	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			2,975,188.00	3,770,941.19	967,172.86	3,854,101.19	(83,160.00)	-2.2%
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	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	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	1,574,057.00	1,574,057.00	833,765.85	1,574,057.00	0.00	0.0%
Other Debt Service - Principal		7439	2,236,351.00	2,236,351.00	2,300,000.00	2,236,351.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,810,408.00	3,810,408.00	3,133,765.85	3,810,408.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,157,887.00	7,519,733.00	890,074.21	10,541,988.60	(3,022,255.60)	-40.2%
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			2,157,887.00	7,519,733.00	890,074.21	10,541,988.60	(3,022,255.60)	-40.2%
TOTAL, EXPENDITURES			145,213,525.00	205,691,098.60	32,136,597.14	211,777,222.91	(6,086,124.31)	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	505,012.00	505,012.00	0.00	505,012.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			505,012.00	505,012.00	0.00	505,012.00	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	40,310,015.00	40,260,015.00	0.00	39,822,747.00	(437,268.00)	-1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			40,310,015.00	40,260,015.00	0.00	39,822,747.00	(437,268.00)	-1.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			40,815,027.00	40,765,027.00	0.00	40,327,759.00	437,268.00	-1.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	246,389,324.00	259,537,121.00	63,311,713.66	259,537,121.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,324,042.00	102,657,283.15	11,558,921.38	113,729,943.46	11,072,660.31	10.8%
3) Other State Revenue		8300-8599	30,631,760.00	34,490,412.97	0.00	44,844,310.97	10,353,898.00	30.0%
4) Other Local Revenue		8600-8799	20,548,679.00	20,548,679.00	704,071.10	19,549,020.12	(999,658.88)	-4.9%
5) TOTAL, REVENUES			315,893,805.00	417,233,496.12	75,574,706.14	437,660,395.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	130,920,017.00	128,914,225.36	34,234,313.37	134,343,398.36	(5,429,173.00)	-4.2%
2) Classified Salaries		2000-2999	55,007,469.00	53,529,729.00	13,863,904.76	55,889,719.00	(2,359,990.00)	-4.4%
3) Employee Benefits		3000-3999	75,892,246.00	74,950,195.00	17,525,190.06	76,947,101.00	(1,996,906.00)	-2.7%
4) Books and Supplies		4000-4999	37,294,222.00	74,509,277.50	7,537,113.99	63,553,454.33	10,955,823.17	14.7%
5) Services and Other Operating Expenditures		5000-5999	60,450,470.00	90,473,110.53	15,287,509.67	96,899,209.53	(6,426,099.00)	-7.1%
6) Capital Outlay		6000-6999	4,309,889.00	5,209,308.19	994,175.31	5,092,468.19	116,840.00	2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,582,728.00	5,582,728.00	3,249,477.85	5,582,728.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(774,402.00)	(771,987.00)	(53,323.00)	(731,093.35)	(40,893.65)	5.3%
9) TOTAL, EXPENDITURES			368,682,639.00	432,396,586.58	92,638,362.01	437,576,985.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,788,834.00)	(15,163,090.46)	(17,063,655.87)	83,410.49		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,839,729.00	4,839,729.00	0.00	4,839,729.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	3,420,515.00	(3,420,515.00)	New
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			4,839,729.00	4,839,729.00	0.00	1,419,214.00		

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)			(47,949,105.00)	(10,323,361.46)	(17,063,655.87)	1,502,624.49		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	104,953,305.00	77,950,025.27		77,950,025.27	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)			104,953,305.00	77,950,025.27		77,950,025.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,953,305.00	77,950,025.27		77,950,025.27		
2) Ending Balance, June 30 (E + F1e)			57,004,200.00	67,626,663.81		79,452,649.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	1,410,284.81	1,410,284.81		1,410,284.81		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,303,076.00	6,566,406.59		14,804,695.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			525,586.00	43,239,975.02		41,162,794.97		
Health and Welfare	0000	9760	525,586.00					
Health and Welfare	0000	9760		525,586.00				
Reserve for Deficit Spending	0000	9760		42,714,389.02				
Health and Welfare	0000	9760				525,586.00		
Reserve for Deficit Spending	0000	9760				40,637,208.97		
d) Assigned								
Other Assignments		9780	32,306,121.19	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	18,434,132.00	22,049,875.00		22,049,875.00		
Unassigned/Unappropriated Amount			0.00	(5,664,877.61)		(0.22)		

Description	Resource Codes	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	173,325,149.00	150,146,156.00	48,323,754.00	150,146,156.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	40,942,118.00	77,251,449.00	12,893,155.00	77,251,449.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	321,215.00	321,215.00	0.00	321,215.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	32,145,308.00	32,145,308.00	0.00	32,145,308.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,404,835.00	1,404,835.00	0.00	1,404,835.00	0.00	0.0%
Prior Years' Taxes		8043	2,005,347.00	2,005,347.00	1,958,151.85	2,005,347.00	0.00	0.0%
Supplemental Taxes		8044	1,018,392.00	1,018,392.00	177,923.79	1,018,392.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,543,002.00)	(3,543,002.00)	86,446.02	(3,543,002.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			247,619,362.00	260,749,700.00	63,439,430.66	260,749,700.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,230,038.00)	(1,212,579.00)	(127,717.00)	(1,212,579.00)	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			246,389,324.00	259,537,121.00	63,311,713.66	259,537,121.00	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	4,406,927.00	4,406,927.00	0.00	4,406,927.00	0.00	0.0%
Special Education Discretionary Grants		8182	277,474.00	277,474.00	0.00	277,474.00	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	1,751,204.00	2,030,369.77	65,124.75	2,001,389.08	(28,980.69)	-1.4%
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	7,864,096.00	8,666,766.00	1,882,655.00	8,666,766.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	92,545.00	1,285,397.00	430,146.00	1,285,397.00	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	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	286,458.00	451,391.00	160,419.00	451,391.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,433,099.00	2,690,708.00	9,697.00	2,690,708.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	223,639.00	238,050.00	0.00	209,228.00	(28,822.00)	-12.1%
All Other Federal Revenue	All Other	8290	1,158,071.00	82,610,200.38	9,010,879.63	93,740,663.38	11,130,463.00	13.5%
TOTAL, FEDERAL REVENUE			18,324,042.00	102,657,283.15	11,558,921.38	113,729,943.46	11,072,660.31	10.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	875,225.00	875,225.00	0.00	875,225.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,178,602.00	4,178,602.00	0.00	4,178,602.00	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	3,192,962.00	4,281,203.00	0.00	4,281,203.00	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	608,836.00	674,554.69	0.00	674,554.69	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	367,795.00	367,795.00	0.00	367,795.00	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	21,408,340.00	24,113,033.28	0.00	34,466,931.28	10,353,898.00	42.9%
TOTAL, OTHER STATE REVENUE			30,631,760.00	34,490,412.97	0.00	44,844,310.97	10,353,898.00	30.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	3,810,408.00	3,810,408.00	0.00	3,810,408.00	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	175,000.00	175,000.00	66,082.83	175,000.00	0.00	0.0%
Interest		8660	270,000.00	270,000.00	6,839.82	270,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(14,990.31)	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	128,733.00	128,733.00	42,663.63	128,733.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,220,333.00	2,220,333.00	603,475.13	1,220,674.12	(999,658.88)	-45.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	13,944,205.00	13,944,205.00	0.00	13,944,205.00	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			20,548,679.00	20,548,679.00	704,071.10	19,549,020.12	(999,658.88)	-4.9%
TOTAL, REVENUES			315,893,805.00	417,233,496.12	75,574,706.14	437,660,395.55	20,426,899.43	4.9%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	101,531,618.00	98,850,740.36	25,729,536.68	103,561,183.36	(4,710,443.00)	-4.8%
Certificated Pupil Support Salaries		1200	11,723,301.00	11,722,790.00	3,084,167.40	11,773,789.00	(50,999.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	13,371,764.00	13,560,697.00	4,220,392.01	14,150,507.00	(589,810.00)	-4.3%
Other Certificated Salaries		1900	4,293,334.00	4,779,998.00	1,200,217.28	4,857,919.00	(77,921.00)	-1.6%
TOTAL, CERTIFICATED SALARIES			130,920,017.00	128,914,225.36	34,234,313.37	134,343,398.36	(5,429,173.00)	-4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,429,614.00	12,788,448.00	2,608,812.76	13,192,327.00	(403,879.00)	-3.2%
Classified Support Salaries		2200	16,832,983.00	14,482,504.00	3,809,044.87	14,678,431.00	(195,927.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	4,495,053.00	4,553,778.00	1,412,222.22	4,554,678.00	(900.00)	0.0%
Clerical, Technical and Office Salaries		2400	11,981,191.00	12,276,998.00	3,878,174.06	12,552,668.00	(275,670.00)	-2.2%
Other Classified Salaries		2900	9,268,628.00	9,428,001.00	2,155,650.85	10,911,615.00	(1,483,614.00)	-15.7%
TOTAL, CLASSIFIED SALARIES			55,007,469.00	53,529,729.00	13,863,904.76	55,889,719.00	(2,359,990.00)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,727,539.00	33,435,270.00	5,633,485.53	34,272,001.00	(836,731.00)	-2.5%
PERS		3201-3202	11,876,970.00	11,481,877.00	2,990,659.08	12,035,722.00	(553,845.00)	-4.8%
OASDI/Medicare/Alternative		3301-3302	6,071,793.00	5,895,471.00	1,509,473.06	6,166,645.00	(271,174.00)	-4.6%
Health and Welfare Benefits		3401-3402	19,692,727.00	19,753,872.00	6,588,094.21	19,951,371.00	(197,499.00)	-1.0%
Unemployment Insurance		3501-3502	2,286,504.00	2,196,837.00	230,934.54	2,233,222.00	(36,385.00)	-1.7%
Workers' Compensation		3601-3602	1,394,477.00	1,361,401.00	360,257.89	1,420,402.00	(59,001.00)	-4.3%
OPEB, Allocated		3701-3702	790,479.00	773,710.00	214,691.67	815,981.00	(42,271.00)	-5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	51,757.00	51,757.00	(2,405.92)	51,757.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			75,892,246.00	74,950,195.00	17,525,190.06	76,947,101.00	(1,996,906.00)	-2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,219,833.00	6,148,829.44	2,037,836.03	6,148,829.44	0.00	0.0%
Books and Other Reference Materials		4200	423,873.00	254,996.00	80,893.45	268,545.00	(13,549.00)	-5.3%
Materials and Supplies		4300	22,130,541.00	63,905,931.98	1,953,320.95	51,519,513.81	12,386,418.17	19.4%
Noncapitalized Equipment		4400	10,499,975.00	4,179,520.08	3,465,063.56	5,596,566.08	(1,417,046.00)	-33.9%
Food		4700	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,294,222.00	74,509,277.50	7,537,113.99	63,553,454.33	10,955,823.17	14.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,569,053.00	2,695,706.00	437,114.83	2,695,706.00	0.00	0.0%
Travel and Conferences		5200	1,227,439.00	1,200,130.80	101,655.42	1,219,742.80	(19,612.00)	-1.6%
Dues and Memberships		5300	155,285.00	159,739.60	129,405.70	162,832.60	(3,093.00)	-1.9%
Insurance		5400-5450	2,991,400.00	2,991,400.00	0.00	2,991,400.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,595,500.00	5,668,351.00	2,180,984.62	5,668,351.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,479,746.00	3,547,857.00	917,218.17	3,553,270.00	(5,413.00)	-0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,811,679.00	5,790,889.00	53,913.46	5,760,889.00	30,000.00	0.5%
Professional/Consulting Services and Operating Expenditures		5800	36,646,681.00	66,504,659.13	11,093,216.20	72,932,377.13	(6,427,718.00)	-9.7%
Communications		5900	1,973,687.00	1,914,378.00	374,001.27	1,914,641.00	(263.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,450,470.00	90,473,110.53	15,287,509.67	96,899,209.53	(6,426,099.00)	-7.1%

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	17,000.00	17,000.00	0.00	17,000.00	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	3,725,873.00	4,492,699.00	912,846.58	4,298,455.00	194,244.00	4.3%
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	542,016.00	699,609.19	81,328.73	777,013.19	(77,404.00)	-11.1%
Equipment Replacement		6500	25,000.00	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			4,309,889.00	5,209,308.19	994,175.31	5,092,468.19	116,840.00	2.2%
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	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,772,320.00	1,772,320.00	115,712.00	1,772,320.00	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	1,574,057.00	1,574,057.00	833,765.85	1,574,057.00	0.00	0.0%
Other Debt Service - Principal		7439	2,236,351.00	2,236,351.00	2,300,000.00	2,236,351.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,582,728.00	5,582,728.00	3,249,477.85	5,582,728.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(774,402.00)	(771,987.00)	(53,323.00)	(731,093.35)	(40,893.65)	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(774,402.00)	(771,987.00)	(53,323.00)	(731,093.35)	(40,893.65)	5.3%
TOTAL, EXPENDITURES			368,682,639.00	432,396,586.58	92,638,362.01	437,576,985.06	(5,180,398.48)	-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)
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	4,839,729.00	4,839,729.00	0.00	4,839,729.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,839,729.00	4,839,729.00	0.00	4,839,729.00	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	3,420,515.00	(3,420,515.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	3,420,515.00	(3,420,515.00)	New
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)			4,839,729.00	4,839,729.00	0.00	1,419,214.00	3,420,515.00	-70.7%

Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	10,454,769.00
5035	Child Development: Quality Improvement Ac	0.12
5650	FEMA Public Assistance Funds	235,311.00
6500	Special Education	585,336.90
6546	Mental Health-Related Services	204,076.90
7388	SB 117 COVID-19 LEA Response Funds	0.74
7425	Expanded Learning Opportunities (ELO) Gra	0.87
7426	Expanded Learning Opportunities (ELO) Gra	1,013,479.00
8150	Ongoing & Major Maintenance Account (RM,	1,059,723.98
9010	Other Restricted Local	1,251,996.69
Total, Restricted Balance		<u>14,804,695.20</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	7,417,111.00	7,417,111.00	1,428,125.00	7,411,738.00	(5,373.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	158,376.00	0.00	202,232.00	43,856.00	27.7%
3) Other State Revenue		8300-8599	1,495,035.00	1,570,829.00	64,913.94	1,601,817.00	30,988.00	2.0%
4) Other Local Revenue		8600-8799	648,429.00	648,429.00	22,375.87	648,429.00	0.00	0.0%
5) TOTAL, REVENUES			9,560,575.00	9,794,745.00	1,515,414.81	9,864,216.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,398,684.00	3,441,403.00	943,595.45	3,374,640.00	66,763.00	1.9%
2) Classified Salaries		2000-2999	543,132.00	548,128.00	162,646.27	575,449.00	(27,321.00)	-5.0%
3) Employee Benefits		3000-3999	1,788,290.00	1,797,076.00	359,915.73	1,850,653.00	(53,577.00)	-3.0%
4) Books and Supplies		4000-4999	652,901.00	988,935.00	352,357.62	822,494.00	166,441.00	16.8%
5) Services and Other Operating Expenditures		5000-5999	2,407,419.00	2,281,154.00	1,596,438.19	2,382,271.00	(101,117.00)	-4.4%
6) Capital Outlay		6000-6999	0.00	172,894.00	5,295.64	222,894.00	(50,000.00)	-28.9%
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			8,790,426.00	9,229,590.00	3,420,248.90	9,228,401.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			770,149.00	565,155.00	(1,904,834.09)	635,815.00		
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	505,012.00	505,012.00	0.00	505,012.00	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			(505,012.00)	(505,012.00)	0.00	(505,012.00)		

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)			265,137.00	60,143.00	(1,904,834.09)	130,803.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,877,665.00	1,452,421.05		1,452,421.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,877,665.00	1,452,421.05		1,452,421.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,877,665.00	1,452,421.05		1,452,421.05		
2) Ending Balance, June 30 (E + F1e)			2,142,802.00	1,512,564.05		1,583,224.05		
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			45,583.00	70,888.89		173,543.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,097,219.00	1,638,248.93		1,409,680.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	(196,573.77)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,784,220.00	4,784,220.00	1,146,804.00	3,537,442.00	(1,246,778.00)	-26.1%
Education Protection Account State Aid - Current Year		8012	1,464,385.00	1,464,385.00	429,657.00	2,722,376.00	1,257,991.00	85.9%
State Aid - Prior Years		8019	0.00	0.00	(240,892.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,168,506.00	1,168,506.00	92,556.00	1,151,920.00	(16,586.00)	-1.4%
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			7,417,111.00	7,417,111.00	1,428,125.00	7,411,738.00	(5,373.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	158,376.00	0.00	202,232.00	43,856.00	27.7%
TOTAL, FEDERAL REVENUE			0.00	158,376.00	0.00	202,232.00	43,856.00	27.7%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	22,874.00	22,874.00	0.00	22,874.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	146,173.00	146,173.00	0.00	146,173.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	554,956.00	554,956.00	64,913.94	554,956.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	771,032.00	846,826.00	0.00	877,814.00	30,988.00	3.7%
TOTAL, OTHER STATE REVENUE			1,495,035.00	1,570,829.00	64,913.94	1,601,817.00	30,988.00	2.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,500.00	8,500.00	251.62	8,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(474.70)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	180,000.00	180,000.00	22,598.95	180,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	459,929.00	459,929.00	0.00	459,929.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			648,429.00	648,429.00	22,375.87	648,429.00	0.00	0.0%
TOTAL, REVENUES			9,560,575.00	9,794,745.00	1,515,414.81	9,864,216.00		

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	2,947,052.00	2,988,101.00	800,019.11	2,921,338.00	66,763.00	2.2%
Certificated Pupil Support Salaries		1200	135,043.00	136,713.00	36,048.50	136,713.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	316,589.00	316,589.00	107,527.84	316,589.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,398,684.00	3,441,403.00	943,595.45	3,374,640.00	66,763.00	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,408.00	12,678.00	8,297.44	39,999.00	(27,321.00)	-215.5%
Classified Support Salaries		2200	109,146.00	109,146.00	31,871.36	109,146.00	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	228,622.00	229,348.00	80,254.40	229,348.00	0.00	0.0%
Other Classified Salaries		2900	196,956.00	196,956.00	42,223.07	196,956.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			543,132.00	548,128.00	162,646.27	575,449.00	(27,321.00)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,084,443.00	1,091,671.00	157,334.94	1,140,375.00	(48,704.00)	-4.5%
PERS		3201-3202	120,398.00	120,398.00	30,188.29	126,205.00	(5,807.00)	-4.8%
OASDI/Medicare/Alternative		3301-3302	89,996.00	90,772.00	24,458.49	91,797.00	(1,025.00)	-1.1%
Health and Welfare Benefits		3401-3402	399,636.00	399,636.00	129,889.59	399,636.00	0.00	0.0%
Unemployment Insurance		3501-3502	48,484.00	48,717.00	5,346.25	47,212.00	1,505.00	3.1%
Workers' Compensation		3601-3602	29,564.00	29,922.00	8,273.30	29,626.00	296.00	1.0%
OPEB, Allocated		3701-3702	15,769.00	15,960.00	4,424.87	15,802.00	158.00	1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,788,290.00	1,797,076.00	359,915.73	1,850,653.00	(53,577.00)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	26,650.90	20,000.00	0.00	0.0%
Books and Other Reference Materials		4200	68,046.00	68,046.00	12,827.77	68,046.00	0.00	0.0%
Materials and Supplies		4300	552,855.00	857,702.00	108,782.15	554,410.00	303,292.00	35.4%
Noncapitalized Equipment		4400	12,000.00	43,187.00	204,096.80	180,038.00	(136,851.00)	-316.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			652,901.00	988,935.00	352,357.62	822,494.00	166,441.00	16.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,455.00	14,455.00	0.00	14,455.00	0.00	0.0%
Dues and Memberships		5300	6,700.00	6,700.00	754.41	6,700.00	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	1,660,000.00	1,492,402.00	457,137.50	1,492,402.00	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	445,764.00	445,764.00	5,980.06	445,764.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	272,500.00	313,833.00	1,129,174.17	414,950.00	(101,117.00)	-32.2%
Communications		5900	8,000.00	8,000.00	3,392.05	8,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,407,419.00	2,281,154.00	1,596,438.19	2,382,271.00	(101,117.00)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	167,598.00	0.00	167,598.00	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	5,296.00	5,295.64	55,296.00	(50,000.00)	-944.1%
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	172,894.00	5,295.64	222,894.00	(50,000.00)	-28.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,790,426.00	9,229,590.00	3,420,248.90	9,228,401.00		

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	505,012.00	505,012.00	0.00	505,012.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			505,012.00	505,012.00	0.00	505,012.00	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)			(505,012.00)	(505,012.00)	0.00	(505,012.00)		

Resource	Description	2021/22 Projected Year Totals
2600	Expanded Learning Opportunities Program	50,000.00
6300	Lottery: Instructional Materials	35,363.51
7425	Expanded Learning Opportunities (ELO) Grant	88,179.23
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessi	0.38
Total, Restricted Balance		<u>173,543.12</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	766,767.00	785,098.00	167,247.20	793,257.00	8,159.00	1.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	492.85	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			771,767.00	790,098.00	167,740.05	798,257.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	306,233.00	306,233.00	50,553.54	281,233.00	25,000.00	8.2%
2) Classified Salaries		2000-2999	170,522.00	170,522.00	45,958.77	175,907.00	(5,385.00)	-3.2%
3) Employee Benefits		3000-3999	191,395.00	191,395.00	36,483.51	184,417.00	6,978.00	3.6%
4) Books and Supplies		4000-4999	65,343.00	65,343.00	13,763.11	129,345.00	(64,002.00)	-97.9%
5) Services and Other Operating Expenditures		5000-5999	31,000.00	49,331.00	56,243.93	82,586.00	(33,255.00)	-67.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,117.00	36,117.00	9,848.78	40,158.00	(4,041.00)	-11.2%
9) TOTAL, EXPENDITURES			800,610.00	818,941.00	212,851.64	893,646.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,843.00)	(28,843.00)	(45,111.59)	(95,389.00)		
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)			(28,843.00)	(28,843.00)	(45,111.59)	(95,389.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	56,133.00	97,708.34	97,708.34	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				56,133.00	97,708.34	97,708.34		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				56,133.00	97,708.34	97,708.34		
2) Ending Balance, June 30 (E + F1e)				27,290.00	68,865.34	2,319.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	27,290.00	66,545.77	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	2,319.57	2,319.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	(0.23)		

Description	Resource Codes	Object Codes	Original Budget (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	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								
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	729,610.00	747,941.00	149,588.20	747,941.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,157.00	37,157.00	17,659.00	45,316.00	8,159.00	22.0%
TOTAL, OTHER STATE REVENUE			766,767.00	785,098.00	167,247.20	793,257.00	8,159.00	1.0%
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	18.57	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(38.22)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	5,000.00	5,000.00	512.50	5,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	492.85	5,000.00	0.00	0.0%
TOTAL, REVENUES			771,767.00	790,098.00	167,740.05	798,257.00		

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	230,000.00	230,000.00	37,434.44	205,000.00	25,000.00	10.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	1,684.15	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	76,233.00	76,233.00	11,434.95	76,233.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			306,233.00	306,233.00	50,553.54	281,233.00	25,000.00	8.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	29,783.00	29,783.00	2,147.95	29,783.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	115,229.00	115,229.00	32,753.99	110,614.00	4,615.00	4.0%
Other Classified Salaries		2900	25,510.00	25,510.00	11,056.83	35,510.00	(10,000.00)	-39.2%
TOTAL, CLASSIFIED SALARIES			170,522.00	170,522.00	45,958.77	175,907.00	(5,385.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	79,472.00	79,472.00	6,333.65	67,494.00	11,978.00	15.1%
PERS		3201-3202	39,025.00	39,025.00	9,295.50	44,025.00	(5,000.00)	-12.8%
OASDI/Medicare/Alternative		3301-3302	17,486.00	17,486.00	4,033.49	17,486.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	44,066.00	44,066.00	15,245.81	44,066.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,864.00	5,864.00	465.16	5,864.00	0.00	0.0%
Workers' Compensation		3601-3602	3,575.00	3,575.00	723.79	3,575.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,907.00	1,907.00	386.11	1,907.00	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			191,395.00	191,395.00	36,483.51	184,417.00	6,978.00	3.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	59,500.00	59,500.00	13,763.11	123,502.00	(64,002.00)	-107.6%
Noncapitalized Equipment		4400	5,843.00	5,843.00	0.00	5,843.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,343.00	65,343.00	13,763.11	129,345.00	(64,002.00)	-97.9%

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 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	10,000.00	10,000.00	0.00	10,000.00	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	16,000.00	16,000.00	2,825.52	16,000.00	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	173.41	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	23,331.00	53,245.00	56,586.00	(33,255.00)	-142.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,000.00	49,331.00	56,243.93	82,586.00	(33,255.00)	-67.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	36,117.00	36,117.00	9,848.78	40,158.00	(4,041.00)	-11.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,117.00	36,117.00	9,848.78	40,158.00	(4,041.00)	-11.2%
TOTAL, EXPENDITURES			800,610.00	818,941.00	212,851.64	893,646.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,792,893.00	3,862,798.17	1,300,671.00	3,862,798.17	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(53.45)	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,792,893.00	3,862,798.17	1,300,617.55	3,862,798.17		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	985,418.00	1,003,418.00	258,790.04	1,003,418.00	0.00	0.0%
2) Classified Salaries		2000-2999	970,260.00	983,260.00	228,755.82	983,260.00	0.00	0.0%
3) Employee Benefits		3000-3999	899,673.00	908,652.00	216,230.75	905,680.10	2,971.90	0.3%
4) Books and Supplies		4000-4999	87,302.00	83,875.64	2,196.85	83,875.19	0.45	0.0%
5) Services and Other Operating Expenditures		5000-5999	53,237.00	53,237.00	12,144.93	53,237.00	0.00	0.0%
6) Capital Outlay		6000-6999	680,795.00	710,721.17	117,740.29	710,721.17	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	229,440.00	227,025.00	40,195.22	229,997.35	(2,972.35)	-1.3%
9) TOTAL, EXPENDITURES			3,906,125.00	3,970,188.81	876,053.90	3,970,188.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,232.00)	(107,390.64)	424,563.65	(107,390.64)		
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)			(113,232.00)	(107,390.64)	424,563.65	(107,390.64)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	548,319.00	544,632.69		544,632.69	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)			548,319.00	544,632.69		544,632.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			548,319.00	544,632.69		544,632.69		
2) Ending Balance, June 30 (E + F1e)			435,087.00	437,242.05		437,242.05		
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	435,087.00	437,035.26		437,035.26		
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	206.79		206.79		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	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								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,966,000.00	3,005,979.00	1,298,796.00	3,005,979.00	0.00	0.0%
All Other State Revenue	All Other	8590	826,893.00	856,819.17	1,875.00	856,819.17	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,792,893.00	3,862,798.17	1,300,671.00	3,862,798.17	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	153.34	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(206.79)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	(53.45)	0.00	0.00	0.0%
TOTAL, REVENUES			3,792,893.00	3,862,798.17	1,300,617.55	3,862,798.17		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	873,799.00	876,799.00	209,858.13	876,799.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,440.00	87,440.00	29,139.14	87,440.00	0.00	0.0%
Other Certificated Salaries		1900	24,179.00	39,179.00	19,792.77	39,179.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			985,418.00	1,003,418.00	258,790.04	1,003,418.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	721,129.00	724,129.00	140,167.55	724,129.00	0.00	0.0%
Classified Support Salaries		2200	42,508.00	42,508.00	10,798.10	42,508.00	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	206,623.00	206,623.00	67,948.08	206,623.00	0.00	0.0%
Other Classified Salaries		2900	0.00	10,000.00	9,842.09	10,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			970,260.00	983,260.00	228,755.82	983,260.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	150,760.00	159,739.00	27,376.24	159,739.00	0.00	0.0%
PERS		3201-3202	296,084.00	296,084.00	63,888.82	293,112.10	2,971.90	1.0%
OASDI/Medicare/Alternative		3301-3302	109,565.00	109,565.00	24,393.13	109,565.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	296,718.00	296,718.00	92,669.29	296,718.00	0.00	0.0%
Unemployment Insurance		3501-3502	24,055.00	24,055.00	2,296.84	24,055.00	0.00	0.0%
Workers' Compensation		3601-3602	14,669.00	14,669.00	3,656.32	14,669.00	0.00	0.0%
OPEB, Allocated		3701-3702	7,822.00	7,822.00	1,950.11	7,822.00	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			899,673.00	908,652.00	216,230.75	905,680.10	2,971.90	0.3%
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	66,302.00	62,875.64	2,196.85	62,875.19	0.45	0.0%
Noncapitalized Equipment		4400	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,302.00	83,875.64	2,196.85	83,875.19	0.45	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	5,500.00	207.50	5,500.00	0.00	0.0%
Dues and Memberships		5300	125.00	125.00	3,871.12	125.00	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	4,350.00	4,350.00	0.00	4,350.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,162.00	43,162.00	8,059.12	43,162.00	0.00	0.0%
Communications		5900	100.00	100.00	7.19	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,237.00	53,237.00	12,144.93	53,237.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	29,926.17	89,868.22	29,926.17	0.00	0.0%
Buildings and Improvements of Buildings		6200	680,795.00	680,795.00	27,872.07	680,795.00	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			680,795.00	710,721.17	117,740.29	710,721.17	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	229,440.00	227,025.00	40,195.22	229,997.35	(2,972.35)	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			229,440.00	227,025.00	40,195.22	229,997.35	(2,972.35)	-1.3%
TOTAL, EXPENDITURES			3,906,125.00	3,970,188.81	876,053.90	3,970,188.81		

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

Resource	Description	2021/22 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	437,035.26
Total, Restricted Balance		<u>437,035.26</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	15,331,498.00	14,971,845.00	1,046,640.32	14,967,814.00	(4,031.00)	0.0%
3) Other State Revenue		8300-8599	956,615.00	1,213,134.00	64,585.13	818,178.00	(394,956.00)	-32.6%
4) Other Local Revenue		8600-8799	71,155.00	16,028.00	23.45	16,028.00	0.00	0.0%
5) TOTAL, REVENUES			16,359,268.00	16,201,007.00	1,111,248.90	15,802,020.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,407,250.00	5,302,057.78	1,572,951.74	5,061,209.97	240,847.81	4.5%
3) Employee Benefits		3000-3999	2,339,097.00	2,339,097.00	712,343.20	2,253,438.00	85,659.00	3.7%
4) Books and Supplies		4000-4999	7,082,034.00	6,958,884.00	932,315.14	7,091,993.00	(133,109.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	692,179.00	753,718.00	167,673.78	753,718.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,000.00	35,600.00	0.00	35,600.00	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	508,845.00	508,845.00	3,279.00	460,938.00	47,907.00	9.4%
9) TOTAL, EXPENDITURES			16,064,405.00	15,898,201.78	3,388,562.86	15,656,896.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			294,863.00	302,805.22	(2,277,313.96)	145,123.03		
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)			294,863.00	302,805.22	(2,277,313.96)	145,123.03		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,767,258.00	1,922,433.12		1,922,433.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,767,258.00	1,922,433.12		1,922,433.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,767,258.00	1,922,433.12		1,922,433.12		
2) Ending Balance, June 30 (E + F1e)			2,062,121.00	2,225,238.34		2,067,556.15		
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			2,062,121.00	2,224,699.84		2,067,017.65		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	538.50		538.50		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	14,231,474.00	13,871,821.00	1,046,640.32	13,867,790.00	(4,031.00)	0.0%
Donated Food Commodities		8221	1,100,024.00	1,100,024.00	0.00	1,100,024.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,331,498.00	14,971,845.00	1,046,640.32	14,967,814.00	(4,031.00)	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	956,615.00	1,213,134.00	64,585.13	818,178.00	(394,956.00)	-32.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			956,615.00	1,213,134.00	64,585.13	818,178.00	(394,956.00)	-32.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	56,155.00	12,528.00	0.00	12,528.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	3,500.00	88.27	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(64.82)	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			71,155.00	16,028.00	23.45	16,028.00	0.00	0.0%
TOTAL, REVENUES			16,359,268.00	16,201,007.00	1,111,248.90	15,802,020.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,918,192.00	3,896,187.50	1,064,602.26	3,750,369.50	145,818.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	703,946.00	618,725.00	212,159.70	561,433.82	57,291.18	9.3%
Clerical, Technical and Office Salaries		2400	621,690.00	623,723.28	205,060.61	667,366.65	(43,643.37)	-7.0%
Other Classified Salaries		2900	163,422.00	163,422.00	91,129.17	82,040.00	81,382.00	49.8%
TOTAL, CLASSIFIED SALARIES			5,407,250.00	5,302,057.78	1,572,951.74	5,061,209.97	240,847.81	4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,091,567.00	1,091,567.00	316,017.69	1,052,772.00	38,795.00	3.6%
OASDI/Medicare/Alternative		3301-3302	376,218.00	376,218.00	107,878.51	361,735.00	14,483.00	3.8%
Health and Welfare Benefits		3401-3402	742,617.00	742,617.00	262,894.75	713,947.00	28,670.00	3.9%
Unemployment Insurance		3501-3502	66,510.00	66,510.00	7,468.48	65,385.00	1,125.00	1.7%
Workers' Compensation		3601-3602	40,556.00	40,556.00	11,791.78	38,869.00	1,687.00	4.2%
OPEB, Allocated		3701-3702	21,629.00	21,629.00	6,291.99	20,730.00	899.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,339,097.00	2,339,097.00	712,343.20	2,253,438.00	85,659.00	3.7%
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	822,557.00	668,322.00	147,832.12	724,770.00	(56,448.00)	-8.4%
Noncapitalized Equipment		4400	53,000.00	161,444.00	76,502.82	132,144.00	29,300.00	18.1%
Food		4700	6,206,477.00	6,129,118.00	707,980.20	6,235,079.00	(105,961.00)	-1.7%
TOTAL, BOOKS AND SUPPLIES			7,082,034.00	6,958,884.00	932,315.14	7,091,993.00	(133,109.00)	-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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	13,700.00	1,030.00	13,700.00	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	234,700.00	258,700.00	84,485.79	258,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,768.00	374,575.00	18,631.18	374,575.00	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	6,764.00	9,247.00	(5,248.36)	9,247.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,947.00	73,196.00	63,063.96	73,196.00	0.00	0.0%
Communications		5900	21,500.00	24,300.00	5,711.21	24,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			692,179.00	753,718.00	167,673.78	753,718.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	2,600.00	0.00	2,600.00	0.00	0.0%
Equipment		6400	15,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Equipment Replacement		6500	20,000.00	28,000.00	0.00	28,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	35,600.00	0.00	35,600.00	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	508,845.00	508,845.00	3,279.00	460,938.00	47,907.00	9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			508,845.00	508,845.00	3,279.00	460,938.00	47,907.00	9.4%
TOTAL, EXPENDITURES			16,064,405.00	15,898,201.78	3,388,562.86	15,656,896.97		

Description	Resource Codes	Object Codes	Original Budget (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	1,926,548.24
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	140,469.41
Total, Restricted Balance		<u>2,067,017.65</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	(392.30)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(392.30)	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	(392.30)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	149,533.00	149,533.00	0.00	3,070,048.00	2,920,515.00	1953.1%
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			149,533.00	149,533.00	0.00	3,070,048.00		

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)			149,533.00	149,533.00	(392.30)	3,070,048.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,126,422.00	5,103,975.89		5,103,975.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,126,422.00	5,103,975.89		5,103,975.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,126,422.00	5,103,975.89		5,103,975.89		
2) Ending Balance, June 30 (E + F1e)			5,275,955.00	5,253,508.89		8,174,023.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,275,955.00	5,253,508.89		8,174,023.89		
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 LOCAL REVENUE								
Interest		8660	0.00	0.00	563.24	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(955.54)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(392.30)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(392.30)	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	149,533.00	149,533.00	0.00	3,070,048.00	2,920,515.00	1953.1%
(a) TOTAL, INTERFUND TRANSFERS IN			149,533.00	149,533.00	0.00	3,070,048.00	2,920,515.00	1953.1%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			149,533.00	149,533.00	0.00	3,070,048.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	225,000.00	(2,700.60)	225,000.00	0.00	0.0%
5) TOTAL, REVENUES			225,000.00	225,000.00	(2,700.60)	225,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	7,500.00	3,742.00	7,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	18,790,182.00	35,198,425.00	1,003,890.89	35,198,425.00	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			18,790,182.00	35,205,925.00	1,007,632.89	35,205,925.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,565,182.00)	(34,980,925.00)	(1,010,333.49)	(34,980,925.00)		
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	24,800,000.00	94,800,000.00	35,000,000.00	35,000,000.00	(59,800,000.00)	-63.1%
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			24,800,000.00	94,800,000.00	35,000,000.00	35,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,234,818.00	59,819,075.00	33,989,666.51	19,075.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,083,574.00	39,244,532.51		39,244,532.51	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)			33,083,574.00	39,244,532.51		39,244,532.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,083,574.00	39,244,532.51		39,244,532.51		
2) Ending Balance, June 30 (E + F1e)			39,318,392.00	99,063,607.51		39,263,607.51		
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	39,318,392.00	99,055,557.63		39,255,557.63		
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	8,049.88		8,049.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		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	225,000.00	225,000.00	5,349.28	225,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(8,049.88)	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			225,000.00	225,000.00	(2,700.60)	225,000.00	0.00	0.0%
TOTAL, REVENUES			225,000.00	225,000.00	(2,700.60)	225,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	7,500.00	3,742.00	7,500.00	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	7,500.00	3,742.00	7,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	3,017.00	3,016.54	3,017.00	0.00	0.0%
Land Improvements		6170	0.00	24,898.00	19,897.11	24,898.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,790,182.00	35,170,510.00	980,977.24	35,170,510.00	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			18,790,182.00	35,198,425.00	1,003,890.89	35,198,425.00	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								
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			18,790,182.00	35,205,925.00	1,007,632.89	35,205,925.00		

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	24,800,000.00	94,800,000.00	35,000,000.00	35,000,000.00	(59,800,000.00)	-63.1%
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			24,800,000.00	94,800,000.00	35,000,000.00	35,000,000.00	(59,800,000.00)	-63.1%
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)			24,800,000.00	94,800,000.00	35,000,000.00	35,000,000.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	39,255,557.63
Total, Restricted Balance		<u>39,255,557.63</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	4,850,250.00	4,212,287.97	5,253,556.00	403,306.00	8.3%
5) TOTAL, REVENUES			0.00	4,850,250.00	4,212,287.97	5,253,556.00		
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	323,828.00	298,698.10	323,828.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	106,728.00	243,267.00	166,447.23	243,187.00	80.00	0.0%
6) Capital Outlay		6000-6999	6,034,497.00	4,724,731.00	1,600,591.64	5,618,081.00	(893,350.00)	-18.9%
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			6,141,225.00	5,291,826.00	2,065,736.97	6,185,096.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,141,225.00)	(441,576.00)	2,146,551.00	(931,540.00)		
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)			(6,141,225.00)	(441,576.00)	2,146,551.00	(931,540.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,359,494.00	10,773,618.21		10,773,618.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,359,494.00	10,773,618.21		10,773,618.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,359,494.00	10,773,618.21		10,773,618.21		
2) Ending Balance, June 30 (E + F1e)			8,218,269.00	10,332,042.21		9,842,078.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,828,171.00	7,105,753.31		4,683,232.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,390,098.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	3,226,288.90		5,158,845.90		
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	0.00	0.00	1,582.73	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,670.45)	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	0.00	4,791,940.00	4,157,912.84	4,762,757.00	(29,183.00)	-0.6%
Other Local Revenue All Other Local Revenue		8699	0.00	58,310.00	55,462.85	490,799.00	432,489.00	741.7%
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	4,850,250.00	4,212,287.97	5,253,556.00	403,306.00	8.3%
TOTAL, REVENUES			0.00	4,850,250.00	4,212,287.97	5,253,556.00		

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	308,056.00	289,859.58	308,056.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,772.00	8,838.52	15,772.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	323,828.00	298,698.10	323,828.00	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	9,793.00	0.00	9,793.00	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	250.00	250.00	250.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	106,728.00	233,205.00	166,179.33	233,125.00	80.00	0.0%
Communications		5900	0.00	19.00	17.90	19.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,728.00	243,267.00	166,447.23	243,187.00	80.00	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	25,000.00	0.00	25,000.00	0.00	0.0%
Land Improvements		6170	0.00	55,106.00	55,105.03	55,106.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,034,497.00	4,574,779.00	1,545,486.61	5,468,129.00	(893,350.00)	-19.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	69,846.00	0.00	69,846.00	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			6,034,497.00	4,724,731.00	1,600,591.64	5,618,081.00	(893,350.00)	-18.9%
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			6,141,225.00	5,291,826.00	2,065,736.97	6,185,096.00		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	4,683,232.31
Total, Restricted Balance		<u>4,683,232.31</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	3,000.00	3,000.00	(39.41)	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	(39.41)	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	3,000.00	(39.41)	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	500,000.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	(39.41)	503,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	481,170.00	480,038.19		480,038.19	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)			481,170.00	480,038.19		480,038.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			481,170.00	480,038.19		480,038.19		
2) Ending Balance, June 30 (E + F1e)			484,170.00	483,038.19		983,038.19		
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	484,170.00	483,038.19		983,038.19		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	56.58	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(95.99)	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			3,000.00	3,000.00	(39.41)	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	(39.41)	3,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	500,000.00	500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	500,000.00	500,000.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	648,378.74	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	648,378.74	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	11,520,275.90	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	11,520,275.90	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(10,871,897.16)	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	1,838,209.29	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	1,838,209.29	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	(9,033,687.87)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	19,938,912.16		19,938,912.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	19,938,912.16		19,938,912.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	19,938,912.16		19,938,912.16		
2) Ending Balance, June 30 (E + F1e)			0.00	19,938,912.16		19,938,912.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	568,061.28	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	70,536.72	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	13,767.73	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,986.99)	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	648,378.74	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	648,378.74	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	7,685,000.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	3,835,275.90	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	11,520,275.90	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	11,520,275.90	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	1,838,209.29	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	1,838,209.29	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	1,838,209.29	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	19,938,912.16
Total, Restricted Balance		<u>19,938,912.16</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	6,729.00	6,729.00	0.00	6,729.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,459,666.00	19,459,666.00	3,842,069.24	19,459,666.00	0.00	0.0%
5) TOTAL, REVENUES			19,466,395.00	19,466,395.00	3,842,069.24	19,466,395.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,727,514.00	10,727,514.00	3,179,278.47	10,727,514.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,808,536.00	4,808,536.00	1,243,708.40	4,808,536.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,997,562.00	1,997,562.00	638,272.12	1,997,562.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	(4,768,431.00)	(4,768,431.00)	391,483.66	(4,768,431.00)	0.00	0.0%
6) Depreciation and Amortization		6000-6999	1,381,242.00	1,381,242.00	0.00	1,381,242.00	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			14,146,423.00	14,146,423.00	5,452,742.65	14,146,423.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,319,972.00	5,319,972.00	(1,610,673.41)	5,319,972.00		
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	4,334,717.00	4,334,717.00	0.00	4,334,717.00	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			(4,334,717.00)	(4,334,717.00)	0.00	(4,334,717.00)		

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)			985,255.00	985,255.00	(1,610,673.41)	985,255.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,029,468.00	400,885.20		400,885.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,468.00	400,885.20		400,885.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,029,468.00	400,885.20		400,885.20		
2) Ending Net Position, June 30 (E + F1e)			2,014,723.00	1,386,140.20		1,386,140.20		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	178,213.00	0.00		180,890.52		
b) Restricted Net Position		9797	1,827,943.00	1,374,895.68		1,196,682.68		
c) Unrestricted Net Position			8,567.00	11,244.52		8,567.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	6,729.00	6,729.00	0.00	6,729.00	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			6,729.00	6,729.00	0.00	6,729.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	96,990.00	96,990.00	1,487.79	96,990.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,677.25)	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	19,159,311.00	19,159,311.00	3,842,819.27	19,159,311.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	203,365.00	203,365.00	439.43	203,365.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,459,666.00	19,459,666.00	3,842,069.24	19,459,666.00	0.00	0.0%
TOTAL, REVENUES			19,466,395.00	19,466,395.00	3,842,069.24	19,466,395.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	9,106,686.00	9,106,686.00	2,392,807.33	9,106,686.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,098,317.00	1,098,317.00	310,649.20	1,098,317.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	522,511.00	522,511.00	190,012.36	522,511.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	285,809.58	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,727,514.00	10,727,514.00	3,179,278.47	10,727,514.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,336.00	19,336.00	4,536.45	19,336.00	0.00	0.0%
PERS		3201-3202	2,439,883.00	2,439,883.00	585,017.93	2,439,883.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	812,023.00	812,023.00	226,340.47	812,023.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,281,979.00	1,281,979.00	376,218.72	1,281,979.00	0.00	0.0%
Unemployment Insurance		3501-3502	131,949.00	131,949.00	15,481.59	131,949.00	0.00	0.0%
Workers' Compensation		3601-3602	80,456.00	80,456.00	23,395.99	80,456.00	0.00	0.0%
OPEB, Allocated		3701-3702	42,910.00	42,910.00	12,717.25	42,910.00	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			4,808,536.00	4,808,536.00	1,243,708.40	4,808,536.00	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	1,967,525.00	1,967,525.00	633,213.62	1,967,525.00	0.00	0.0%
Noncapitalized Equipment		4400	30,037.00	30,037.00	5,058.50	30,037.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,997,562.00	1,997,562.00	638,272.12	1,997,562.00	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	48,976.00	48,976.00	55,282.29	48,976.00	0.00	0.0%
Dues and Memberships		5300	4,416.00	4,416.00	1,000.00	4,416.00	0.00	0.0%
Insurance		5400-5450	315,310.00	315,310.00	0.00	315,310.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,121.00	31,121.00	15,456.32	31,121.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,388.00	350,388.00	123,202.86	350,388.00	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	(6,268,557.00)	(6,250,500.00)	(55,068.57)	(6,220,500.00)	(30,000.00)	0.5%
Professional/Consulting Services and Operating Expenditures		5800	722,197.00	704,140.00	243,999.87	674,140.00	30,000.00	4.3%
Communications		5900	27,718.00	27,718.00	7,610.89	27,718.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(4,768,431.00)	(4,768,431.00)	391,483.66	(4,768,431.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	1,381,242.00	1,381,242.00	0.00	1,381,242.00	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			1,381,242.00	1,381,242.00	0.00	1,381,242.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			14,146,423.00	14,146,423.00	5,452,742.65	14,146,423.00		
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	4,334,717.00	4,334,717.00	0.00	4,334,717.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,334,717.00	4,334,717.00	0.00	4,334,717.00	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)			(4,334,717.00)	(4,334,717.00)	0.00	(4,334,717.00)		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1,196,682.68
Total, Restricted Net Position		<u>1,196,682.68</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,892,043.00	2,892,043.00	652,860.62	2,892,043.00	0.00	0.0%
5) TOTAL, REVENUES			2,892,043.00	2,892,043.00	652,860.62	2,892,043.00		
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	423,251.18	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	2,742,510.00	4,063,255.84	273,070.94	4,063,255.84	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			2,742,510.00	4,063,255.84	696,322.12	4,063,255.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			149,533.00	(1,171,212.84)	(43,461.50)	(1,171,212.84)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	149,533.00	149,533.00	0.00	149,533.00	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			(149,533.00)	(149,533.00)	0.00	(149,533.00)		

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	(1,320,745.84)	(43,461.50)	(1,320,745.84)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	1,320,745.84		1,320,745.84	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)			0.00	1,320,745.84		1,320,745.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	1,320,745.84		1,320,745.84		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	1,200.05	210,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,068.08)	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,682,043.00	2,682,043.00	653,728.65	2,682,043.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,892,043.00	2,892,043.00	652,860.62	2,892,043.00	0.00	0.0%
TOTAL, REVENUES			2,892,043.00	2,892,043.00	652,860.62	2,892,043.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	423,251.18	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	423,251.18	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	152,510.00	152,510.00	0.00	152,510.00	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	2,590,000.00	3,910,745.84	273,070.94	3,910,745.84	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,742,510.00	4,063,255.84	273,070.94	4,063,255.84	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,742,510.00	4,063,255.84	696,322.12	4,063,255.84		
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	149,533.00	149,533.00	0.00	149,533.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			149,533.00	149,533.00	0.00	149,533.00	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)			(149,533.00)	(149,533.00)	0.00	(149,533.00)		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,103.74	20,103.74	18,202.43	20,405.57	301.83	2%
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)	20,103.74	20,103.74	18,202.43	20,405.57	301.83	2%
5. District Funded County Program ADA						
a. County Community Schools	71.99	71.99	71.99	71.99	0.00	0%
b. Special Education-Special Day Class	33.57	33.57	33.57	33.57	0.00	0%
c. Special Education-NPS/LCI	2.61	2.61	2.61	2.61	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)	108.17	108.17	108.17	108.17	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,211.91	20,211.91	18,310.60	20,513.74	301.83	1%
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	734.54	734.54	734.54	734.54	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)	734.54	734.54	734.54	734.54	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	734.54	734.54	734.54	734.54	0.00	0%

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	259,537,121.00	-0.34%	258,649,243.00	2.82%	265,930,391.00
2. Federal Revenues	8100-8299	660,500.00	0.00%	660,500.00	0.00%	660,500.00
3. Other State Revenues	8300-8599	4,024,925.00	0.54%	4,046,630.58	0.69%	4,074,525.12
4. Other Local Revenues	8600-8799	1,794,407.12	1.91%	1,828,632.47	-0.69%	1,815,956.42
5. Other Financing Sources						
a. Transfers In	8900-8929	4,334,717.00	0.00%	4,334,717.00	0.00%	4,334,717.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(39,822,747.00)	0.44%	(39,997,023.18)	4.01%	(41,600,878.26)
6. Total (Sum lines A1 thru A5c)		230,528,923.12	-0.44%	229,522,699.87	2.48%	235,215,211.28
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				105,462,250.00		109,264,669.87
b. Step & Column Adjustment				1,560,915.46		1,625,135.69
c. Cost-of-Living Adjustment				2,241,504.41		2,883,653.01
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	105,462,250.00	3.61%	109,264,669.87	4.13%	113,773,458.57
2. Classified Salaries						
a. Base Salaries				37,110,116.00		37,065,730.13
b. Step & Column Adjustment				649,427.04		648,650.28
c. Cost-of-Living Adjustment				806,187.09		995,034.42
d. Other Adjustments				(1,500,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,110,116.00	-0.12%	37,065,730.13	4.43%	38,709,414.83
3. Employee Benefits	3000-3999	47,372,007.00	4.69%	49,595,654.88	2.56%	50,863,025.43
4. Books and Supplies	4000-4999	11,312,061.10	-20.58%	8,983,550.55	-0.27%	8,958,926.73
5. Services and Other Operating Expenditures	5000-5999	32,805,723.00	8.66%	35,646,666.55	3.80%	37,002,481.93
6. Capital Outlay	6000-6999	1,238,367.00	0.00%	1,238,367.00	0.00%	1,238,367.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,772,320.00	0.00%	1,772,320.00	0.00%	1,772,320.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,273,081.95)	-80.48%	(2,200,684.00)	0.00%	(2,200,684.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,420,515.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		229,220,277.15	5.30%	241,366,274.98	3.63%	250,117,310.49
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,308,645.97		(11,843,575.11)		(14,902,099.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		63,339,308.81		64,647,954.78		52,804,379.67
2. Ending Fund Balance (Sum lines C and D1)		64,647,954.78		52,804,379.67		37,902,280.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,435,284.81		1,435,284.81		1,435,284.81
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	41,162,794.97		34,255,463.46		18,854,446.65
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	22,049,875.00		17,113,631.40		17,612,549.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		64,647,954.78		52,804,379.67		37,902,280.46

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	22,049,875.00		17,113,631.40		17,612,549.00
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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		22,049,875.00		17,113,631.40		17,612,549.00
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.						
22-23 Vacation payout removed from prior year.						

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	113,069,443.46	-81.88%	20,492,871.46	0.00%	20,492,871.46
3. Other State Revenues	8300-8599	40,819,385.97	-50.64%	20,148,351.20	1.09%	20,368,422.67
4. Other Local Revenues	8600-8799	17,754,613.00	0.00%	17,754,613.00	0.00%	17,754,613.00
5. Other Financing Sources						
a. Transfers In	8900-8929	505,012.00	0.00%	505,012.00	0.00%	505,012.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	39,822,747.00	0.44%	39,997,023.18	4.01%	41,600,878.26
6. Total (Sum lines A1 thru A5c)		211,971,201.43	-53.34%	98,897,870.84	1.84%	100,721,797.39
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,881,148.36		28,285,342.18
b. Step & Column Adjustment				408,973.07		420,291.71
c. Cost-of-Living Adjustment				607,358.07		778,748.12
d. Other Adjustments				(1,612,137.32)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,881,148.36	-2.06%	28,285,342.18	4.24%	29,484,382.01
2. Classified Salaries						
a. Base Salaries				18,779,603.00		18,011,608.02
b. Step & Column Adjustment				302,744.64		315,203.13
c. Cost-of-Living Adjustment				409,173.38		527,950.41
d. Other Adjustments				(1,479,913.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,779,603.00	-4.09%	18,011,608.02	4.68%	18,854,761.56
3. Employee Benefits	3000-3999	29,575,094.00	1.58%	30,042,085.03	2.52%	30,799,003.16
4. Books and Supplies	4000-4999	52,241,393.23	-90.25%	5,093,516.93	-1.00%	5,042,504.85
5. Services and Other Operating Expenditures	5000-5999	64,093,486.53	-83.11%	10,824,641.12	-13.55%	9,357,361.92
6. Capital Outlay	6000-6999	3,854,101.19	-19.19%	3,114,567.19	0.00%	3,114,567.19
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,810,408.00	0.00%	3,810,408.00	0.00%	3,810,408.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,541,988.60	-83.64%	1,724,184.60	-3.10%	1,670,676.60
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		211,777,222.91	-52.35%	100,906,353.07	1.22%	102,133,665.29
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		193,978.52		(2,008,482.23)		(1,411,867.90)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,610,716.46		14,804,694.98		12,796,212.75
2. Ending Fund Balance (Sum lines C and D1)		14,804,694.98		12,796,212.75		11,384,344.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	14,804,695.20		12,796,212.75		11,384,344.85
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	(0.22)		0.00		0.00
f. Total Components of Ending Fund Balance		14,804,694.98		12,796,212.75		11,384,344.85
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Assumption to remove one-time money positions related to COVID response.

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	259,537,121.00	-0.34%	258,649,243.00	2.82%	265,930,391.00
2. Federal Revenues	8100-8299	113,729,943.46	-81.40%	21,153,371.46	0.00%	21,153,371.46
3. Other State Revenues	8300-8599	44,844,310.97	-46.05%	24,194,981.78	1.02%	24,442,947.79
4. Other Local Revenues	8600-8799	19,549,020.12	0.18%	19,583,245.47	-0.06%	19,570,569.42
5. Other Financing Sources						
a. Transfers In	8900-8929	4,839,729.00	0.00%	4,839,729.00	0.00%	4,839,729.00
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)		442,500,124.55	-25.78%	328,420,570.71	2.29%	335,937,008.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				134,343,398.36		137,550,012.05
b. Step & Column Adjustment				1,969,888.53		2,045,427.40
c. Cost-of-Living Adjustment				2,848,862.48		3,662,401.13
d. Other Adjustments				(1,612,137.32)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,343,398.36	2.39%	137,550,012.05	4.15%	143,257,840.58
2. Classified Salaries						
a. Base Salaries				55,889,719.00		55,077,338.15
b. Step & Column Adjustment				952,171.68		963,853.41
c. Cost-of-Living Adjustment				1,215,360.47		1,522,984.83
d. Other Adjustments				(2,979,913.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,889,719.00	-1.45%	55,077,338.15	4.52%	57,564,176.39
3. Employee Benefits	3000-3999	76,947,101.00	3.50%	79,637,739.91	2.54%	81,662,028.59
4. Books and Supplies	4000-4999	63,553,454.33	-77.85%	14,077,067.48	-0.54%	14,001,431.58
5. Services and Other Operating Expenditures	5000-5999	96,899,209.53	-52.04%	46,471,307.67	-0.24%	46,359,843.85
6. Capital Outlay	6000-6999	5,092,468.19	-14.52%	4,352,934.19	0.00%	4,352,934.19
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,582,728.00	0.00%	5,582,728.00	0.00%	5,582,728.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(731,093.35)	-34.82%	(476,499.40)	11.23%	(530,007.40)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,420,515.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		440,997,500.06	-22.39%	342,272,628.05	2.92%	352,250,975.78
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,502,624.49		(13,852,057.34)		(16,313,967.11)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		77,950,025.27		79,452,649.76		65,600,592.42
2. Ending Fund Balance (Sum lines C and D1)		79,452,649.76		65,600,592.42		49,286,625.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,435,284.81		1,435,284.81		1,435,284.81
b. Restricted	9740	14,804,695.20		12,796,212.75		11,384,344.85
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	41,162,794.97		34,255,463.46		18,854,446.65
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	22,049,875.00		17,113,631.40		17,612,549.00
2. Unassigned/Unappropriated	9790	(0.22)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		79,452,649.76		65,600,592.42		49,286,625.31

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	22,049,875.00		17,113,631.40		17,612,549.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.22)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		22,049,874.78		17,113,631.40		17,612,549.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
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		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		18,202.43		19,691.81		19,691.81
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		440,997,500.06		342,272,628.05		352,250,975.78
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)		440,997,500.06		342,272,628.05		352,250,975.78
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)		13,229,925.00		10,268,178.84		10,567,529.27
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)		13,229,925.00		10,268,178.84		10,567,529.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH			74,951,536.87	35,118,371.83	66,661,750.82	70,026,671.16	63,928,181.99	61,589,449.99	83,734,902.56	95,166,075.56	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		8,629,242.00	8,629,242.00	28,425,790.00	15,532,635.00	13,287,935.00	32,600,797.00	13,287,935.00	14,338,958.00	
Property Taxes	8020-8079		0.00	1,286,495.55	397,410.85	538,615.26	1,683,411.00	10,228,206.00	7,141,425.00	709,659.00	
Miscellaneous Funds	8080-8099		0.00	0.00	(92,556.00)	(35,161.00)	(103,069.00)	(103,069.00)	(103,069.00)	(30,314.00)	
Federal Revenue	8100-8299		14,446.89	4,742,581.17	4,696,834.30	2,105,059.02	872,992.00	938,069.00	19,368,443.00	604,650.00	
Other State Revenue	8300-8599		0.00	0.00	814.34	(814.34)	7,222,588.00	1,723,558.00	2,878,647.00	0.00	
Other Local Revenue	8600-8799		(3,024.65)	104,910.07	(5,530.44)	607,716.12	1,157,123.00	1,163,300.00	4,322,809.00	73,751.00	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			8,640,664.24	14,763,228.79	33,422,763.05	18,748,050.06	24,120,980.00	46,550,861.00	46,896,190.00	15,696,704.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		2,511,247.98	10,819,615.73	11,271,043.80	9,632,405.86	11,919,606.00	12,071,667.00	12,099,968.00	12,107,043.00	
Classified Salaries	2000-2999		3,160,546.15	3,669,660.07	3,719,274.05	3,314,424.49	4,529,471.00	4,490,310.00	4,363,951.00	4,558,440.00	
Employee Benefits	3000-3999		2,727,851.29	5,701,454.82	4,961,507.93	4,134,376.02	5,675,253.00	5,421,126.00	5,778,400.00	5,824,696.00	
Books and Supplies	4000-4999		2,305,840.87	780,086.25	3,883,982.07	567,204.80	2,943,074.00	2,911,827.00	4,406,686.00	2,863,262.00	
Services	5000-5999		5,336,284.30	2,086,717.49	3,433,574.45	4,430,933.43	5,900,859.00	6,410,211.00	9,976,096.00	5,822,223.00	
Capital Outlay	6000-6599		2,086.00	271,749.58	605,744.28	114,595.45	1,163,971.00	41,182.00	1,984,811.00	36,520.00	
Other Outgo	7000-7499		20,663.00	20,663.00	2,672,638.79	482,190.06	361,221.00	278,160.00	58,417.00	236,727.00	
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			16,064,519.59	23,349,946.94	30,547,765.37	22,676,130.11	32,493,455.00	31,624,483.00	38,668,329.00	31,448,911.00	
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	0.00	0.00	
Accounts Receivable	9200-9299	68,398,920.00	(22,367,373.42)	40,622,344.81	1,586,847.04	4,439,413.52	6,428,637.00	14,560,679.57	5,399,616.00	5,399,616.00	
Due From Other Funds	9310	3,886,244.04	0.00	0.00	0.00	7,505.19	0.00	0.00	0.00	0.00	
Stores	9320	(1,410,284.81)	(25,686.01)	34,542.29	(21,869.29)	(7,266.74)	198,568.00	(81,797.00)	113,669.00	49,924.00	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			70,874,879.23	(22,393,059.43)	40,656,887.10	1,564,977.75	4,439,651.97	6,627,205.00	14,478,882.57	5,513,285.00	5,449,540.00
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599	5,934,623.48	1,672,163.56	526,789.96	75,055.09	2,593,871.73	593,462.00	425,513.00	17,804.00	0.00	
Due To Other Funds	9610	842,406.41	1,586.70	0.00	1,000,000.00	1,189.36	0.00	839,626.00	0.00	0.00	
Current Loans	9640	16,060,000.00	8,342,500.00	0.00	0.00	4,015,000.00	0.00	3,702,500.00	0.00	0.00	
Unearned Revenues	9650	9,168,676.08	0.00	0.00	0.00	0.00	0.00	2,292,169.00	2,292,169.00	2,292,169.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			32,005,705.97	10,016,250.26	526,789.96	1,075,055.09	6,610,061.09	593,462.00	7,259,808.00	2,309,973.00	2,292,169.00
<u>Nonoperating</u>											
Suspense Clearing	9910										
TOTAL BALANCE SHEET ITEMS			38,869,173.26	(32,409,309.69)	40,130,097.14	489,922.66	(2,170,409.12)	6,033,743.00	7,219,074.57	3,203,312.00	3,157,371.00
E. NET INCREASE/DECREASE (B - C + D)			(39,833,165.04)	31,543,378.99	3,364,920.34	(6,098,489.17)	(2,338,732.00)	22,145,452.57	11,431,173.00	(12,594,836.00)	
F. ENDING CASH (A + E)			35,118,371.83	66,661,750.82	70,026,671.16	63,928,181.99	61,589,449.99	83,734,902.56	95,166,075.56	82,571,239.56	
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):									
	0								
A. BEGINNING CASH									
		82,571,239.56	87,642,625.56	99,635,533.56	85,637,600.42				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	33,651,820.00	14,338,958.00	14,338,958.00	23,892,433.00	6,442,902.00	0.00	227,397,605.00	227,397,605.00
Property Taxes	8020-8079	0.00	3,611,237.00	7,592,722.00	80,164.34	82,749.00	0.00	33,352,095.00	33,352,095.00
Miscellaneous Funds	8080-8099	(264,949.00)	(60,629.00)	(60,629.00)	(60,629.00)	(298,505.00)	0.00	(1,212,579.00)	(1,212,579.00)
Federal Revenue	8100-8299	301,182.00	19,503,019.00	66,431.00	43,617,264.00	16,898,972.08	0.00	113,729,943.46	113,729,943.46
Other State Revenue	8300-8599	2,608,760.00	0.00	505,295.00	13,609,928.00	16,295,534.97	0.00	44,844,310.97	44,844,310.97
Other Local Revenue	8600-8799	1,514,914.00	1,217,478.00	1,537,394.00	2,086,615.00	5,771,565.02	0.00	19,549,020.12	19,549,020.12
Interfund Transfers In	8910-8929	0.00	0.00	0.00	4,839,729.00	0.00	0.00	4,839,729.00	4,839,729.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		37,811,727.00	38,610,063.00	23,980,171.00	88,065,504.34	45,193,218.07	0.00	442,500,124.55	442,500,124.55
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,092,893.00	12,099,968.00	12,099,968.00	12,826,930.00	2,791,041.99	0.00	134,343,398.36	134,343,398.36
Classified Salaries	2000-2999	4,586,810.00	4,470,545.00	4,709,393.00	4,098,380.00	6,218,514.24	0.00	55,889,719.00	55,889,719.00
Employee Benefits	3000-3999	5,792,082.00	5,701,790.00	5,878,152.00	15,371,373.00	3,979,038.94	0.00	76,947,101.00	76,947,101.00
Books and Supplies	4000-4999	4,175,486.00	3,937,073.00	7,689,238.00	9,043,689.00	18,046,005.34	0.00	63,553,454.33	63,553,454.33
Services	5000-5999	8,118,696.00	6,537,137.00	7,030,160.00	7,060,527.00	24,755,790.86	0.00	96,899,209.53	96,899,209.53
Capital Outlay	6000-6599	54,391.00	765,982.00	38,852.00	93,574.46	(80,990.58)	0.00	5,092,468.19	5,092,468.19
Other Outgo	7000-7499	939,112.00	44,362.00	26,581.00	(241,208.85)	(47,891.35)	0.00	4,851,634.65	4,851,634.65
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	3,420,515.00	0.00	0.00	3,420,515.00	3,420,515.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		35,759,470.00	33,556,857.00	37,472,344.00	51,673,779.61	55,661,509.44	0.00	440,997,500.06	440,997,500.06
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	5,399,616.00	6,902,329.00	0.00	27,194.48	0.00	0.00	68,398,920.00	
Due From Other Funds	9310	0.00	0.00	0.00	4,878,738.85	0.00	0.00	4,886,244.04	
Stores	9320	(70,514.00)	37,373.00	(493,600.00)	(942,494.00)	(201,134.06)	0.00	(1,410,284.81)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		5,329,102.00	6,939,702.00	(493,600.00)	3,963,439.33	(201,134.06)	0.00	71,874,879.23	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	17,804.00	0.00	12,160.14	0.00	0.00	0.00	5,934,623.48	
Due To Other Funds	9610	0.00	0.00	0.00	4.35	0.00	0.00	1,842,406.41	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	16,060,000.00	
Unearned Revenues	9650	2,292,169.00	0.00	0.00	0.08	0.00	0.00	9,168,676.08	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		2,309,973.00	0.00	12,160.14	4.43	0.00	0.00	33,005,705.97	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		3,019,129.00	6,939,702.00	(505,760.14)	3,963,434.90	(201,134.06)	0.00	38,869,173.26	
E. NET INCREASE/DECREASE (B - C + D)									
		5,071,386.00	11,992,908.00	(13,997,933.14)	40,355,159.63	(10,669,425.43)	0.00	40,371,797.75	1,502,624.49
F. ENDING CASH (A + E)									
		87,642,625.56	99,635,533.56	85,637,600.42	125,992,760.05				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								115,323,334.62	

	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):			0								
A. BEGINNING CASH			125,992,760.05	96,680,132.05	81,276,799.05	88,158,435.05	78,759,551.05	68,849,804.05	89,558,889.05	100,079,738.05	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		7,459,598.00	7,459,598.00	32,051,733.00	13,472,948.00	13,472,948.00	32,051,733.00	13,472,948.00	14,538,605.00	
	8020-8079		0.00	0.00	2,284,795.00	0.00	1,744,196.00	10,120,607.00	8,368,969.00	711,848.00	
	8080-8099		0.00	(150,563.00)	(37,013.00)	(231,490.00)	(106,648.00)	(106,648.00)	(106,648.00)	(31,367.00)	
	8100-8299		4,475,623.00	8,834.00	184,373.00	1,058,473.00	375,485.00	645,583.00	1,766,975.00	382,577.00	
	8300-8599		172,283.00	6,655.00	1,345.00	540,600.00	896,239.00	1,731,705.00	1,939,353.00	40,225.00	
	8600-8799		394,953.00	1,285,085.00	62,831.00	1,737,360.00	1,140,533.00	1,130,009.00	4,544,313.00	102,725.00	
	8910-8929		0.00	0.00	0.00	4,051,285.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			12,502,457.00	8,609,609.00	34,548,064.00	20,629,176.00	17,522,753.00	45,572,989.00	29,985,910.00	15,744,613.00	
C. DISBURSEMENTS											
	1000-1999		1,502,442.00	12,236,590.00	12,215,767.00	12,222,708.00	12,208,826.00	12,215,767.00	12,243,531.00	12,250,472.00	
	2000-2999		2,423,675.00	4,680,127.00	4,696,621.00	4,791,619.00	4,695,494.00	4,663,372.00	4,527,324.00	4,728,669.00	
	3000-3999		2,091,188.00	6,748,505.00	6,945,212.00	5,774,722.00	5,799,084.00	5,535,061.00	5,921,957.00	5,953,366.00	
	4000-4999		363,081.00	1,239,779.00	1,129,699.00	1,282,970.00	673,031.00	560,825.00	1,029,634.00	615,025.00	
	5000-5999		5,879,211.00	1,906,689.00	3,697,129.00	4,351,783.00	2,313,011.00	2,910,951.00	5,205,681.00	2,011,487.00	
	6000-6599		0.00	47,910.00	591,637.00	127,096.00	995,490.00	35,267.00	1,697,390.00	31,275.00	
	7000-7499		0.00	0.00	2,766,356.00	(55,512.00)	365,040.00	278,160.00	71,911.00	345,311.00	
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			12,259,597.00	26,859,600.00	32,042,421.00	28,495,386.00	27,049,976.00	26,199,403.00	30,697,428.00	25,935,605.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9200-9299	0.00	11,303,269.00	9,058,293.00	9,621,374.00	399,835.00	(23,630.00)	1,501,143.00	11,398,011.00	1,160,717.00	
	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			0.00	11,303,269.00	9,058,293.00	9,621,374.00	399,835.00	(23,630.00)	1,501,143.00	11,398,011.00	1,160,717.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	0.00	40,858,757.00	6,211,635.00	5,245,381.00	1,932,509.00	358,894.00	165,644.00	165,644.00	0.00	
	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			0.00	40,858,757.00	6,211,635.00	5,245,381.00	1,932,509.00	358,894.00	165,644.00	165,644.00	0.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			0.00	(29,555,488.00)	2,846,658.00	4,375,993.00	(1,532,674.00)	(382,524.00)	1,335,499.00	11,232,367.00	1,160,717.00
E. NET INCREASE/DECREASE (B - C + D)				(29,312,628.00)	(15,403,333.00)	6,881,636.00	(9,398,884.00)	(9,909,747.00)	20,709,085.00	10,520,849.00	(9,030,275.00)
F. ENDING CASH (A + E)				96,680,132.05	81,276,799.05	88,158,435.05	78,759,551.05	68,849,804.05	89,558,889.05	100,079,738.05	91,049,463.05
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):									
	0								
A. BEGINNING CASH									
		91,049,463.05	99,730,278.05	92,832,762.05	86,015,592.61				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	33,117,390.00	14,538,605.00	14,538,605.00	29,615,941.00	761,183.00	0.00	226,551,835.00	226,551,835.00
Property Taxes	8020-8079	0.00	3,451,538.00	6,433,906.00	236,237.00	0.00	0.00	33,352,096.00	33,352,096.00
Miscellaneous Funds	8080-8099	(274,149.00)	(62,734.00)	(62,734.00)	(62,734.00)	(21,960.00)	0.00	(1,254,688.00)	(1,254,688.00)
Federal Revenue	8100-8299	1,573,179.00	575,162.00	52,787.00	4,139,410.00	5,914,911.00	0.00	21,153,372.00	21,153,372.00
Other State Revenue	8300-8599	1,945,757.00	0.00	339,182.00	15,509,500.00	1,072,138.00	0.00	24,194,982.00	24,194,982.00
Other Local Revenue	8600-8799	1,235,453.00	1,258,601.00	1,484,867.00	2,514,703.00	2,691,815.75	0.00	19,583,248.75	19,583,245.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	681,832.00	106,612.00	0.00	4,839,729.00	4,839,729.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		37,597,630.00	19,761,172.00	22,786,613.00	52,634,889.00	10,524,699.75	0.00	328,420,574.75	328,420,571.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,236,590.00	12,243,531.00	12,243,531.00	13,143,147.00	587,110.04	0.00	137,550,012.04	134,042,096.00
Classified Salaries	2000-2999	4,779,486.00	4,651,812.00	4,926,911.00	4,278,025.00	1,234,200.15	0.00	55,077,335.15	53,638,304.00
Employee Benefits	3000-3999	5,926,283.00	5,833,015.00	6,009,240.00	16,688,463.00	411,643.93	0.00	79,637,739.93	78,366,692.00
Books and Supplies	4000-4999	845,007.00	767,886.00	1,492,351.00	2,545,032.00	1,532,748.00	0.00	14,077,068.00	14,077,068.00
Services	5000-5999	4,525,408.00	2,453,995.00	4,789,656.00	3,999,552.00	2,426,754.00	0.00	46,471,307.00	46,471,307.00
Capital Outlay	6000-6599	46,580.00	655,185.00	33,272.00	80,182.00	11,650.00	0.00	4,352,934.00	4,352,934.00
Other Outgo	7000-7499	942,422.00	48,817.00	57,132.00	(202,933.00)	489,524.60	0.00	5,106,228.60	5,106,228.60
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		29,301,776.00	26,654,241.00	29,552,093.00	40,531,468.00	6,693,630.72	0.00	342,272,624.72	336,054,629.60
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	550,605.00	(4,447.00)	58,739.00	338,127.26	0.00	0.00	45,362,036.26	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	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	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		550,605.00	(4,447.00)	58,739.00	338,127.26	0.00	0.00	45,362,036.26	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	165,644.00	0.00	110,428.44	0.00	0.00	0.00	55,214,536.44	
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		165,644.00	0.00	110,428.44	0.00	0.00	0.00	55,214,536.44	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		384,961.00	(4,447.00)	(51,689.44)	338,127.26	0.00	0.00	(9,852,500.18)	
E. NET INCREASE/DECREASE (B - C + D)									
		8,680,815.00	(6,897,516.00)	(6,817,169.44)	12,441,548.26	3,831,069.03	0.00	(23,704,550.15)	(7,634,058.60)
F. ENDING CASH (A + E)									
		99,730,278.05	92,832,762.05	86,015,592.61	98,457,140.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								102,288,209.90	

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	450,730,913.06
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	113,300,438.46
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	14,500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,537,870.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,810,408.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,925,527.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	53,733.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,342,038.75
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)				325,088,435.85

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)*		20,946.45
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,519.98
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.)	261,740,699.24	12,518.53
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)	261,740,699.24	12,518.53
B. Required effort (Line A.2 times 90%)	235,566,629.32	11,266.68
C. Current year expenditures (Line I.E and Line II.B)	325,088,435.85	15,519.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

First Interim
Special Education Maintenance of Effort
2021-22 Projected Expenditures vs. Actual Comparison Year
2021-22 Projected Expenditures by LEA (LP-1)

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								3,227
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	7,050,600.00	0.00	0.00	0.00	828,460.00	14,084,065.00		21,963,125.00
2000-2999	Classified Salaries	2,805,462.00	0.00	0.00	0.00	403,198.00	9,205,445.00		12,414,105.00
3000-3999	Employee Benefits	3,343,521.00	0.00	0.00	0.00	486,123.00	9,202,220.00		13,031,864.00
4000-4999	Books and Supplies	103,426.00	0.00	0.00	0.00	65,920.00	643,455.00		812,801.00
5000-5999	Services and Other Operating Expenditures	1,870,300.00	0.00	0.00	0.00	288.00	5,486,122.00		7,356,710.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	162,188.00		162,188.00
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	15,173,309.00	0.00	0.00	0.00	1,783,989.00	38,783,495.00	0.00	55,740,793.00
7310	Transfers of Indirect Costs	447,215.00	0.00	0.00	0.00	0.00	5,707.00		452,922.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	447,215.00	0.00	0.00	0.00	0.00	5,707.00	0.00	452,922.00
	TOTAL COSTS	15,620,524.00	0.00	0.00	0.00	1,783,989.00	38,789,202.00	0.00	56,193,715.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	6,953,969.00	0.00	0.00	0.00	765,573.00	13,935,478.00		21,655,020.00
2000-2999	Classified Salaries	2,520,064.00	0.00	0.00	0.00	403,198.00	6,869,540.00		9,792,802.00
3000-3999	Employee Benefits	3,172,406.00	0.00	0.00	0.00	462,073.00	8,018,578.00		11,653,057.00
4000-4999	Books and Supplies	58,300.00	0.00	0.00	0.00	53,950.00	386,119.00		498,369.00
5000-5999	Services and Other Operating Expenditures	1,869,473.00	0.00	0.00	0.00	0.00	4,890,122.00		6,759,595.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	162,188.00		162,188.00
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	14,574,212.00	0.00	0.00	0.00	1,684,794.00	34,262,025.00	0.00	50,521,031.00
7310	Transfers of Indirect Costs	114,089.00	0.00	0.00	0.00	0.00	5,707.00		119,796.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	114,089.00	0.00	0.00	0.00	0.00	5,707.00	0.00	119,796.00
	TOTAL BEFORE OBJECT 8980	14,688,301.00	0.00	0.00	0.00	1,684,794.00	34,267,732.00	0.00	50,640,827.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								28,763.00
	TOTAL COSTS								50,669,590.00

First Interim
Special Education Maintenance of Effort
2021-22 Projected Expenditures vs. Actual Comparison Year
2021-22 Projected Expenditures by LEA (LP-1)

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	625,583.00	0.00	0.00	0.00	0.00	108,128.00		733,711.00	
2000-2999	Classified Salaries	663,165.00	0.00	0.00	0.00	0.00	234,267.00		897,432.00	
3000-3999	Employee Benefits	477,217.00	0.00	0.00	0.00	0.00	102,885.00		580,102.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	14,129.00		14,129.00	
5000-5999	Services and Other Operating Expenditures	6,873.00	0.00	0.00	0.00	0.00	2,151,812.00		2,158,685.00	
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	1,772,838.00	0.00	0.00	0.00	0.00	2,611,221.00	0.00	4,384,059.00	
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	1,772,838.00	0.00	0.00	0.00	0.00	2,611,221.00	0.00	4,384,059.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									28,763.00
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)									29,685,600.00
	TOTAL COSTS									34,098,422.00

* 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								3,227	
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	6,683,752.18	0.00	0.00	0.00	869,953.77	13,850,299.03		21,404,004.98	
2000-2999	Classified Salaries	2,173,641.95	0.00	0.00	0.00	366,355.86	8,729,857.09		11,269,854.90	
3000-3999	Employee Benefits	3,444,410.05	0.00	0.00	0.00	528,481.64	9,601,991.18		13,574,882.87	
4000-4999	Books and Supplies	135,881.06	0.00	0.00	0.00	2,198.78	197,766.48		335,846.32	
5000-5999	Services and Other Operating Expenditures	3,915,707.99	0.00	0.00	0.00	600.00	2,284,879.77		6,201,187.76	
6000-6999	Capital Outlay	42,225.00	0.00	0.00	0.00	0.00	35,737.08		77,962.08	
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	16,395,618.23	0.00	0.00	0.00	1,767,590.05	34,700,530.63	0.00	52,863,738.91	
7310	Transfers of Indirect Costs	289,145.78	0.00	0.00	0.00	0.00	4,039.14		293,184.92	
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)	10,652,225.41							10,652,225.41	
	Total Indirect Costs	289,145.78	0.00	0.00	0.00	0.00	4,039.14	0.00	293,184.92	
	TOTAL COSTS	16,684,764.01	0.00	0.00	0.00	1,767,590.05	34,704,569.77	0.00	53,156,923.83	
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	748,232.32	0.00	0.00	0.00	302,679.60	134,030.19		1,184,942.11	
2000-2999	Classified Salaries	214,819.83	0.00	0.00	0.00	1,200.26	2,555,795.01		2,771,815.10	
3000-3999	Employee Benefits	327,558.52	0.00	0.00	0.00	98,437.81	1,194,312.68		1,620,309.01	
4000-4999	Books and Supplies	16,771.98	0.00	0.00	0.00	1,848.75	85,158.39		103,779.12	
5000-5999	Services and Other Operating Expenditures	2,381.50	0.00	0.00	0.00	600.00	156,284.25		159,265.75	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	1,309,764.15	0.00	0.00	0.00	404,766.42	4,125,580.52	0.00	5,840,111.09	
7310	Transfers of Indirect Costs	243,677.41	0.00	0.00	0.00	0.00	0.00		243,677.41	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	243,677.41	0.00	0.00	0.00	0.00	0.00	0.00	243,677.41	
	TOTAL BEFORE OBJECT 8980	1,553,441.56	0.00	0.00	0.00	404,766.42	4,125,580.52	0.00	6,083,788.50	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									546,293.95
	TOTAL COSTS									5,537,494.55

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	5,935,519.86	0.00	0.00	0.00	567,274.17	13,716,268.84		20,219,062.87
2000-2999	Classified Salaries	1,958,822.12	0.00	0.00	0.00	365,155.60	6,174,062.08		8,498,039.80
3000-3999	Employee Benefits	3,116,851.53	0.00	0.00	0.00	430,043.83	8,407,678.50		11,954,573.86
4000-4999	Books and Supplies	119,109.08	0.00	0.00	0.00	350.03	112,608.09		232,067.20
5000-5999	Services and Other Operating Expenditures	3,913,326.49	0.00	0.00	0.00	0.00	2,128,595.52		6,041,922.01
6000-6999	Capital Outlay	42,225.00	0.00	0.00	0.00	0.00	35,737.08		77,962.08
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	15,085,854.08	0.00	0.00	0.00	1,362,823.63	30,574,950.11	0.00	47,023,627.82
7310	Transfers of Indirect Costs	45,468.37	0.00	0.00	0.00	0.00	4,039.14		49,507.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,652,225.41							10,652,225.41
	Total Indirect Costs	45,468.37	0.00	0.00	0.00	0.00	4,039.14	0.00	49,507.51
	TOTAL BEFORE OBJECT 8980	15,131,322.45	0.00	0.00	0.00	1,362,823.63	30,578,989.25	0.00	47,073,135.33
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								546,293.95
	TOTAL COSTS								47,619,429.28
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	478,379.09	0.00	0.00	0.00	456.72	218,696.37		697,532.18
2000-2999	Classified Salaries	342,844.63	0.00	0.00	0.00	1,201.57	207,981.39		552,027.59
3000-3999	Employee Benefits	282,857.44	0.00	0.00	0.00	444.92	107,585.87		390,888.23
4000-4999	Books and Supplies	237.20	0.00	0.00	0.00	0.00	9,184.19		9,421.39
5000-5999	Services and Other Operating Expenditures	2,096,895.12	0.00	0.00	0.00	0.00	2,575.86		2,099,470.98
6000-6999	Capital Outlay	42,225.00	0.00	0.00	0.00	0.00	0.00		42,225.00
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	3,243,438.48	0.00	0.00	0.00	2,103.21	546,023.68	0.00	3,791,565.37
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	3,243,438.48	0.00	0.00	0.00	2,103.21	546,023.68	0.00	3,791,565.37
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								546,293.95
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)								26,306,583.74
	TOTAL COSTS								30,644,443.06

* 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>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	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

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2019-20	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	56,193,715.00		
b. Less: Expenditures paid from federal sources	5,524,125.00		
c. Expenditures paid from state and local sources	50,669,590.00	58,500,389.18	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(10,900,353.46)	
Comparison year's expenditures, adjusted for MOE calculation		47,600,035.72	
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	50,669,590.00	47,600,035.72	3,069,554.28

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

	Projected Exps. FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	56,193,715.00		
b. Less: Expenditures paid from federal sources	5,524,125.00		
c. Expenditures paid from state and local sources	50,669,590.00	58,271,654.69	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		58,271,654.69	
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	50,669,590.00	58,271,654.69	
d. Special education unduplicated pupil count	3,227.00	3,227.00	
e. Per capita state and local expenditures (A2c/A2d)	15,701.76	18,057.53	(2,355.77)

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.	Comparison Year	Difference
	FY 2021-22	FY 2018-19	
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	34,098,422.00	32,319,694.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,319,694.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	34,098,422.00	32,319,694.26	1,778,727.74

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.	Comparison Year	Difference
	FY 2021-22	FY 2018-19	
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	34,098,422.00	32,319,694.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,319,694.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	34,098,422.00	32,319,694.26	
b. Special education unduplicated pupil count	3,227	3,285	
c. Per capita local expenditures (B2a/B2b)	10,566.60	9,838.57	728.03

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.

Jessica M. Garcia
Contact Name

(951) 765-5100
Telephone Number

Director, Fiscal Services
Title

igarcia1@hemetusd.org
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.

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) 18,985,667.00
- 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) 253,163,510.36

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) 7.50%

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)	26,782,734.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,741,777.49
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	89,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	140,127.00
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)	2,096,124.08
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)	33,849,762.57
9. Carry-Forward Adjustment (Part IV, Line F)	3,726,554.01
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	37,576,316.58

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	283,096,346.73
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	43,638,532.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	34,527,246.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,505,082.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	14,500.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,014.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,409,323.00
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)	3,586,182.07
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)	3,892,616.93
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)	25,852,196.92
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)	1,494,402.00
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)	853,488.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,029,470.29
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,925,279.97
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)	412,826,679.91

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) 8.20%

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) 9.10%

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>33,849,762.57</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>3,026,773.84</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 (8.03%) times Part III, Line B19); zero if negative	<u>3,726,554.01</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.03%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>3,726,554.01</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>3,726,554.01</u>

Approved indirect cost rate: 8.03%
Highest rate used in any program: 8.03%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	507,518.00	37,724.00	7.43%
01	3010	8,022,555.00	644,211.00	8.03%
01	3182	725,198.00	42,775.00	5.90%
01	3210	4,601,554.00	369,504.00	8.03%
01	3212	21,045,913.00	1,689,987.00	8.03%
01	3213	41,305,603.00	3,316,840.00	8.03%
01	3214	10,326,401.00	829,210.00	8.03%
01	3215	867,991.00	69,700.00	8.03%
01	3216	2,284,844.00	183,473.00	8.03%
01	3217	524,303.00	42,102.00	8.03%
01	3218	1,488,353.00	119,515.00	8.03%
01	3219	2,565,717.00	206,028.00	8.03%
01	3310	3,463,747.00	278,139.00	8.03%
01	3311	3,705.00	297.00	8.02%
01	3312	593,391.00	47,648.00	8.03%
01	3315	86,937.00	6,981.00	8.03%
01	3345	760.00	61.00	8.03%
01	3550	185,931.96	9,296.60	5.00%
01	4035	1,189,852.00	95,545.00	8.03%
01	4124	70,356.00	3,519.00	5.00%
01	4127	1,180,136.00	94,766.00	8.03%
01	4203	417,839.00	33,552.00	8.03%
01	4510	27,002.38	2,168.00	8.03%
01	5210	1,863,877.08	137,512.00	7.38%
01	6010	3,743,435.00	187,172.00	5.00%
01	6387	612,994.98	49,224.00	8.03%
01	6388	146,473.28	5,859.00	4.00%
01	6520	71,068.00	5,707.00	8.03%
01	6546	1,420,788.00	114,089.00	8.03%
01	6690	298,802.00	23,993.00	8.03%
01	7311	37,584.00	3,018.00	8.03%
01	7422	8,247,666.00	662,288.00	8.03%
01	7425	6,934,116.00	556,810.00	8.03%
01	7426	584,280.00	46,918.00	8.03%
01	8150	6,563,880.00	527,079.00	8.03%
01	9010	1,277,614.00	99,278.00	7.77%
11	6391	803,172.00	40,158.00	5.00%
12	5058	70,631.36	3,532.00	5.00%
12	6052	6,942.10	557.45	8.03%
12	6105	2,813,298.83	225,907.90	8.03%
13	5310	8,397,787.97	460,198.00	5.48%
13	5370	13,500.00	740.00	5.48%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
-------------	-----------------	---	---	----------------------

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	20,104.00		
	Charter School	0.00		
	Total ADA	20,104.00	20,405.57	1.5%
1st Subsequent Year (2022-23)	District Regular	19,691.81		
	Charter School	0.00		
	Total ADA	19,691.81	19,691.81	0.0%
2nd Subsequent Year (2023-24)	District Regular	19,691.81		
	Charter School	0.00		
	Total ADA	19,691.81	19,691.81	0.0%

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 budget adoption 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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	20,845	21,155		
Charter School	0	0		
Total Enrollment	20,845	21,155	1.5%	Met
1st Subsequent Year (2022-23)				
District Regular	21,155	21,155		
Charter School	0	0		
Total Enrollment	21,155	21,155	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	21,155	21,155		
Charter School	0	0		
Total Enrollment	21,155	21,155	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	20,162	21,347	
Charter School		0	
Total ADA/Enrollment	20,162	21,347	94.4%
Second Prior Year (2019-20)			
District Regular	20,104	21,591	
Charter School		0	
Total ADA/Enrollment	20,104	21,591	93.1%
First Prior Year (2020-21)			
District Regular	20,104	20,845	
Charter School	0	0	
Total ADA/Enrollment	20,104	20,845	96.4%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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	18,202	21,155		
Charter School	0	0		
Total ADA/Enrollment	18,202	21,155	86.0%	Met
1st Subsequent Year (2022-23)				
District Regular	19,692	21,155		
Charter School	0	0		
Total ADA/Enrollment	19,692	21,155	93.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	19,692	21,155		
Charter School		0		
Total ADA/Enrollment	19,692	21,155	93.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2021-22)	247,619,362.00		
1st Subsequent Year (2022-23)	245,205,030.00	259,903,931.00	6.0%	Not Met
2nd Subsequent Year (2023-24)	252,733,137.00	267,185,079.00	5.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Increased revenues are tied to concentration grant increasing to 65% and the ADA increased for current budget year due to Baypoint Charter closure for 21-22. For outyears concentration grant increasing to 65% along with enrollment and ADA increasing in current year projecting flat in outyears is different than the original budget adoption scenario.

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)	164,466,842.70	199,221,157.92	82.6%
Second Prior Year (2019-20)	168,497,308.47	204,838,455.47	82.3%
First Prior Year (2020-21)	161,135,151.80	185,892,026.20	86.7%
Historical Average Ratio:			83.9%

	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):	80.9% to 86.9%	80.9% to 86.9%	80.9% to 86.9%

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)	189,944,373.00	225,799,762.15	84.1%	Met
1st Subsequent Year (2022-23)	195,926,054.88	241,366,274.98	81.2%	Met
2nd Subsequent Year (2023-24)	203,345,898.83	250,117,310.49	81.3%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	18,324,042.00	113,729,943.46	520.7%	Yes
1st Subsequent Year (2022-23)	18,324,042.00	21,153,371.46	15.4%	Yes
2nd Subsequent Year (2023-24)	18,324,042.00	21,153,371.46	15.4%	Yes

Explanation:
(required if Yes)

CY and out year increases are due to one-time monies in response to COVID-19 and some ongoing monies.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	30,631,760.00	44,844,310.97	46.4%	Yes
1st Subsequent Year (2022-23)	22,996,784.00	24,194,981.78	5.2%	Yes
2nd Subsequent Year (2023-24)	23,207,546.00	24,442,947.79	5.3%	Yes

Explanation:
(required if Yes)

CY and out year increases are due to one-time monies in response to COVID-19 and some ongoing monies.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	20,548,679.00	19,549,020.12	-4.9%	No
1st Subsequent Year (2022-23)	20,582,904.00	19,583,245.47	-4.9%	No
2nd Subsequent Year (2023-24)	20,570,228.00	19,570,569.42	-4.9%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	37,294,222.00	63,553,454.33	70.4%	Yes
1st Subsequent Year (2022-23)	13,683,255.00	14,077,067.48	2.9%	No
2nd Subsequent Year (2023-24)	12,976,963.00	14,001,431.58	7.9%	Yes

Explanation:
(required if Yes)

CY and out year increases are due to one-time monies in response to COVID-19 and some ongoing monies.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	60,450,740.00	96,899,209.53	60.3%	Yes
1st Subsequent Year (2022-23)	42,270,815.00	46,471,307.67	9.9%	Yes
2nd Subsequent Year (2023-24)	40,096,872.00	46,359,843.85	15.6%	Yes

Explanation:
(required if Yes)

CY and out year increases are due to one-time monies in response to COVID-19 and some ongoing monies.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	69,504,481.00	178,123,274.55	156.3%	Not Met
1st Subsequent Year (2022-23)	61,903,730.00	64,931,598.71	4.9%	Met
2nd Subsequent Year (2023-24)	62,101,816.00	65,166,888.67	4.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	97,744,962.00	160,452,663.86	64.2%	Not Met
1st Subsequent Year (2022-23)	55,954,070.00	60,548,375.15	8.2%	Not Met
2nd Subsequent Year (2023-24)	53,073,835.00	60,361,275.43	13.7%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

CY and out year increases are due to one-time monies in response to COVID-19 and some ongoing monies.

Explanation:

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

CY and out year increases are due to one-time monies in response to COVID-19 and some ongoing monies.

Explanation:

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

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

Explanation:

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

CY and out year increases are due to one-time monies in response to COVID-19 and some ongoing monies.

Explanation:

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

CY and out year increases are due to one-time monies in response to COVID-19 and some ongoing monies.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	10,545,652.00	10,108,384.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		10,545,652.00	

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

Expenditures were reduced in the resource codes included in this calculation causing a reduction in the Required Minimum Contribution. Expenditures that increased were in resource codes excluded per SB 98 and SB 820 of 2020. Additionally, resource codes have been added to the exclusion list requiring manual removal. The list includes 3212, 3213, 3214, 3216, 3218, and 3219.

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)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

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)	1,308,645.97	229,220,277.15	N/A	Met
1st Subsequent Year (2022-23)	(11,843,575.11)	241,366,274.98	4.9%	Not Met
2nd Subsequent Year (2023-24)	(14,902,099.21)	250,117,310.49	6.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

District is currently working to decrease its structural deficit.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	79,452,649.76	Met
1st Subsequent Year (2022-23)	65,600,592.42	Met
2nd Subsequent Year (2023-24)	49,286,625.31	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	125,992,760.05	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.)	18,202	19,692	19,692
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): _____

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	440,997,500.06	342,272,628.05	352,250,975.78
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)	440,997,500.06	342,272,628.05	352,250,975.78
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,229,925.00	10,268,178.84	10,567,529.27
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)	13,229,925.00	10,268,178.84	10,567,529.27

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)	22,049,875.00	17,113,631.40	17,612,549.00
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)	(0.22)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	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)	22,049,874.78	17,113,631.40	17,612,549.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	13,229,925.00	10,268,178.84	10,567,529.27
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(40,310,015.00)	(39,822,747.00)	-1.2%	(487,268.00)	Met
1st Subsequent Year (2022-23)	(41,108,040.00)	(39,997,023.18)	-2.7%	(1,111,016.82)	Met
2nd Subsequent Year (2023-24)	(41,875,377.00)	(41,600,878.26)	-0.7%	(274,498.74)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	4,839,729.00	4,839,729.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	4,839,729.00	4,839,729.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	4,839,729.00	4,839,729.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	0.00	3,420,515.00	New	3,420,515.00	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

Transfer from General Fund to OPEB Fund 20 of \$2.9M to cover the service cost per the actuarial dated June 30, 2021. Transfer from General Fund to Special Reserve Fund 40 of \$500k for upcoming site improvements.

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

Project Information:
(required if YES)

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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	13	Redevelopment Funds	2015, 2016, 2019 COP's	39,635,331
General Obligation Bonds	35	Bond Interest & Redemption Fund	2012 Series A, 2012 GO Bonds, 2019 Series C	254,695,927
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Leases - Enterprise Fund	5	Transportation Fund	Transportation Vehicle Leases	373,895
TOTAL:				294,705,153

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation	4,143,756	3,916,092	3,993,237	3,409,957
General Obligation Bonds	13,948,894	14,875,690	13,845,332	14,519,604
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Capital Leases - Enterprise Fund	1,065,847	401,338	267,859	267,859
Total Annual Payments:	19,158,497	19,193,120	18,106,428	18,197,420
Has total annual payment increased over prior year (2020-21)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

2021 General Obligation Bonds, Election of 2018, Series C

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	33,886,756.00	35,297,290.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	33,886,756.00	35,297,290.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	4,099,193.00	5,253,508.00
1st Subsequent Year (2022-23)	4,099,193.00	5,253,508.00
2nd Subsequent Year (2023-24)	4,099,193.00	5,253,508.00
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)	880,516.00	905,152.00
1st Subsequent Year (2022-23)	883,141.00	883,141.00
2nd Subsequent Year (2023-24)	883,141.00	883,141.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	1,084,900.00	1,083,593.00
1st Subsequent Year (2022-23)	1,084,900.00	1,083,593.00
2nd Subsequent Year (2023-24)	1,084,900.00	1,083,593.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	128	128
1st Subsequent Year (2022-23)	128	128
2nd Subsequent Year (2023-24)	128	128

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	928,443.00	928,443.00
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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	1,509,300.00	1,509,300.00
1st Subsequent Year (2022-23)	1,509,300.00	1,509,300.00
2nd Subsequent Year (2023-24)	1,509,300.00	1,509,300.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	1,509,300.00	1,509,300.00
1st Subsequent Year (2022-23)	1,509,300.00	1,509,300.00
2nd Subsequent Year (2023-24)	1,509,300.00	1,509,300.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,131.3	1,148.2	1,148.2	1,148.2

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

1,350,930

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
12,630,200	12,630,200	12,630,200

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

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

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

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
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	947.3	941.4	941.4	941.4

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:
 4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
6,274,547	6,274,547	6,274,547

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

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

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

No		

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.8%	1.8%	1.8%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 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	125.0	146.9	144.9	144.9

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

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

Negotiations Settled Since Budget Adoption

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
12/1/2021 3:35:10 PM

33-67082-0000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01	3312	0	0000	0000	9791	135.66
01	3312	1	0000	0000	9791	-135.66

Explanation: Beginning fund balance posted to a different PY than anticipated. The District has corrected with no negative effect to the budget.

01	5210	1	0000	0000	9791	64,553.04
01	5210	3	0000	0000	9791	-64,553.04

Explanation: Beginning fund balance posted to a different PY than anticipated. The District has corrected with no negative effect to the budget.

01	6520	0	0000	0000	9791	17,041.29
01	6520	1	0000	0000	9791	-17,041.29

Explanation: Beginning fund balance posted to a different PY than anticipated. The District has corrected with no negative effect to the budget.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

individually. PASSED

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.