

2021 - 2022

# **FIRST INTERIM BUDGET**



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# Our District

**Empowering  
*Every Child  
Every Day***



## Our Mission



**Newhall School District students will become global citizens who think critically, solve problems, embrace diversity in people and viewpoints, and have a passion for learning and the arts.**

## Our Commitment

- ♦ **Collaborate and build on each other's strengths.**
- ♦ **Innovate for the future.**
- ♦ **Persevere through new and challenging learning opportunities.**
- ♦ **Excel and continuously strive for improvement.**



# Newhall School District Governing Board



Brian Walters  
President



Donna Rose  
Clerk



Ernesto Smith  
Clerk Pro Tem



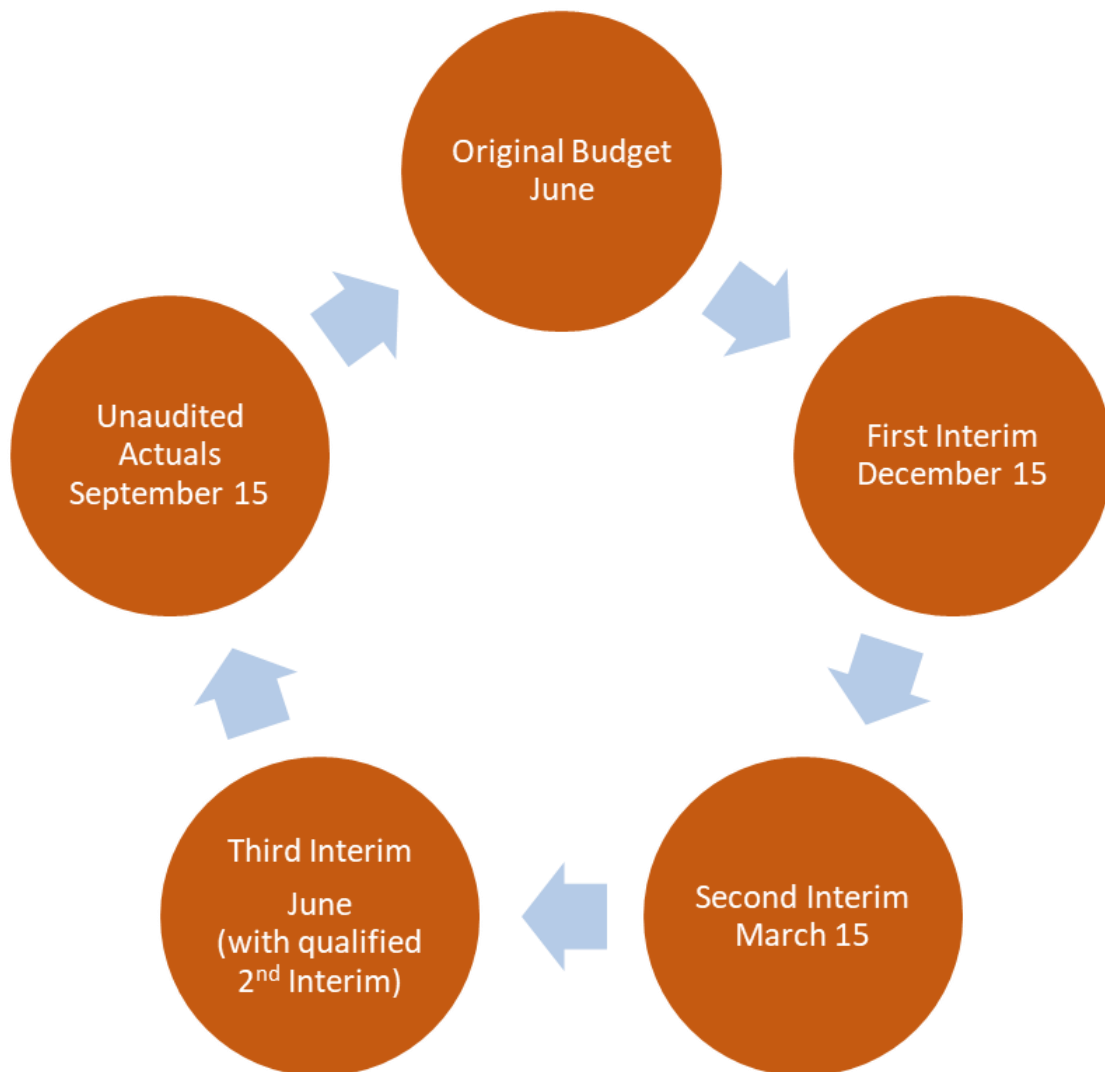
Suzan Solomon  
Board Member



Isaiah Talley  
Board Member



# BUDGET CYCLE





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# NEWHALL SCHOOL DISTRICT

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## First Interim Budget Report FY 2021-2022

### Budget Narrative and Assumptions

December 14, 2021



## EXECUTIVE SUMMARY

The First Interim Budget is the first mandated review of the District's financial status during the fiscal year. This reporting period provides the District the opportunity to update the Adopted Budget with *actuals* through October 31st. At this time, the District has adjusted the Beginning Fund Balance from an estimated to actual balance based on Unaudited Actuals presented in September.

Revenue projections are updated with the Fall CBEDS enrollment data, award letters, and carryovers from the prior year. Expenditure projections are updated with the changes in staffing, step and column calculations, negotiation settlements, carryovers from prior year and other operating expense changes since the Adopted Budget. This budget is presented to the District's Governing Board, and then submitted to the Los Angeles County Office of Education (LACOE) with either a Positive, Qualified, or Negative Certification. The District is filing a **Positive** Budget Certification for this First Interim Budget Report meaning it can meet its financial obligations for the current and two subsequent fiscal years while maintaining the State minimum required reserve level of 3%.

This budget narrative and assumptions provides the Newhall School District with an infrastructure for preparing the proposed FY 2021-22 First Interim Budget Report. The predominant influences in the assumptions are from the State budget, information provided by LACOE, and internal documents such as the Local Control Accountability Plan (LCAP).

EXECUTIVE SUMMARY			
Changes from 45 Day Update			
	45 Day Update	First Interim	Difference
REVENUE	82,105,302	79,267,575	(2,837,727)
EXPENDITURES	77,672,805	79,654,416	1,981,611
Net Increase /Decrease in Fund Balance	4,432,497	(386,841)	(4,819,338)
Beginning Balance	14,005,318	14,005,318	-
Ending Balance, 6/30/2022 (Projected)	18,437,815	13,618,477	-
COMPONENTS OF ENDING BALANCE			
Non-spendable (Restricted, Stores, etc.,)	7,100,464	1,663,282	(5,437,182)
Assigned (Supplemental Carryover, Site Carryover)	2,179,579	1,927,559	(252,020)
Reserves (Economic. Uncertainty (6%))	4,659,721	5,559,265	899,544
Unassigned	4,498,051	4,468,371	(29,680)
<b>Total Available Reserves - By Dollars</b>	<b>9,157,772</b>	<b>10,027,636</b>	869,864
<b>Total Available Reserves - By Percentage</b>	<b>11.79%</b>	<b>12.59%</b>	0.80%

## OVERALL ASSUMPTIONS

1. Enrollment projections, for the purpose of calculating state funding, are as follows:

The District projected enrollment of 5,817 for FY 2021-22 at Adopted Budget, a decrease of 103 students from the 2020-21 school year enrollment of 5,920. **However, at First Interim the District has updated its enrollment projection to 5,834 based on actual enrollment to date. This is an increase of 17 from the Adopted Budget projection, but an overall drop of 86 from the 2020-2021 school year.** The State funds school districts based on their Average Daily Attendance (ADA) rather than enrollment. The District is using **95.1%** to project the ADA for the current year and 96.6% for the two subsequent fiscal years, based on historical rates. This equates to a projected ADA of 5,559.75 for FY 2021-22. In normal years, the State will use the greater of a school District's prior year P2 ADA or current year projected P2 ADA. However, due to pandemic the State is holding districts hold harmless and will use 2019-2020 P2 ADA to calculate funding. Therefore, our budget projections will be based on the 2019-20 P2 ADA of 6,046.54 for FY 2021-22.

2. Both site and staffing budget allocations are by formulas as follows:

Site budget formula = \$75 per enrolled student for LCFF Base funding.

Staffing for teaching is based on:

- Transitional Kindergarten/Kindergarten – 3rd 26:1
- Grades 4, 5, 6 30:1

## BEGINNING FUND BALANCE

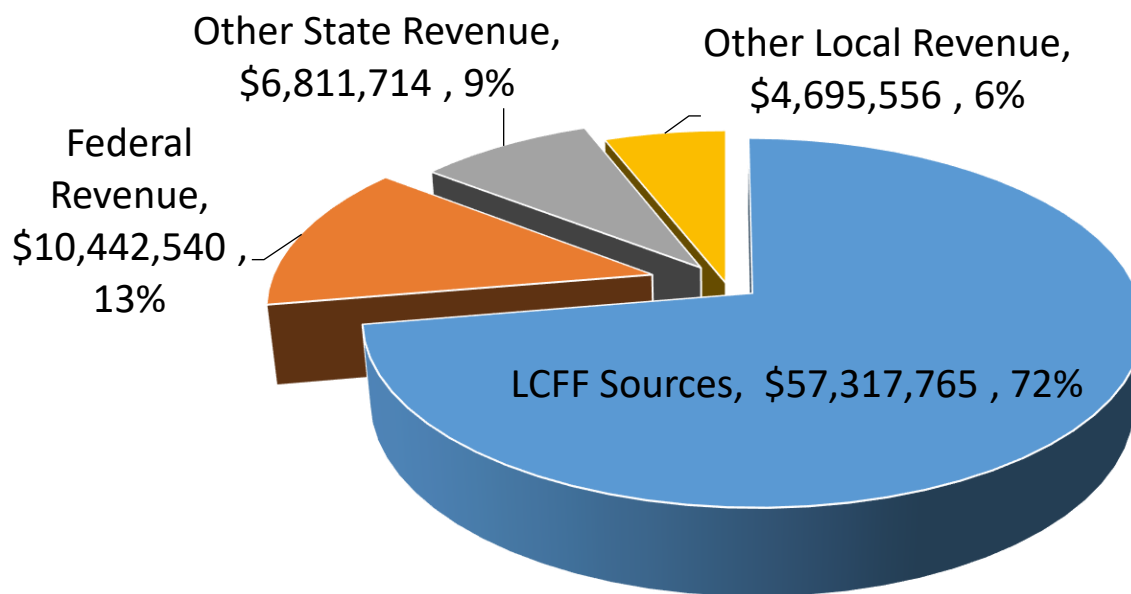
3. At First Interim, the General Fund Beginning Balance is **\$14,005,318. This is an increase of \$1,808,999 from the Adopted Budget** which reflected a beginning Fund Balance of \$12,196,319 (Estimated Actuals, June 2020).



## REVENUE

### Total Revenues \$79,267,575

Source - 21-22 First Interim SACS Report



## LOCAL CONTROL FUNDING FORMULA

- The Local Control Funding Formula (LCFF) for 2021-2022 is estimated to be an average of **\$9,479** per ADA (Base, Supplemental Grants, and K-3 adjustment). The Supplemental funding estimate is **\$4,748,464**. The Supplemental Grant is intended to be used for the improvement of, or increase in, services for English Language Learners, Economically Disadvantaged and Foster students (unduplicated pupil count). The improvement of, and increase in, services must be greater than the 2020-21 year. Staff will be tracking use of the funding based on the District's Local Control Accountability Plan (LCAP).

The LCFF also includes Education Protection Act (EPA) funds. Per the direction from LACOE, the District must have a Governing Board-approved spending plan each fiscal year. The District will use this funding for Instruction in FY 2021-22.

## STATE REVENUE

5. The District has state funding, outside of the LCFF, as enumerated below:

- ASES funding is estimated at \$493,480 for FY 2021-22, this is an increase of 93,973 over prior year.
- **Special Education funding estimate in the First Interim Budget is \$4,177,540, an increase of \$469,843 from the Adopted Budget estimate of \$3,707,697.** Estimates are based on current Special Education Local Plan Area (SELPA) calculations.
- Lottery funding is estimated to be \$199 per funded ADA multiplied by a factor of 1.04446. **The First Interim Budget estimate is \$1,318,328, an increase of \$38,426 from the Adopted Budget estimate of \$1,279,866.**
- Mandated Costs Reimbursement is received through the Mandated Block Grant with funding of \$32.66 per ADA. The First Interim Budget estimate of \$198,266, a minor increase of \$18.

## FEDERAL REVENUE

6. Title I, Title II, Title III and Title IV funding estimates are based on prior year awards adjusted for decrease in enrollment. The IDEA budgets are based on estimates from the SCV SELPA. The Medi-Cal budget is based on actuals received to date and prior year funding. MAA funding is budgeted as the funding is received.

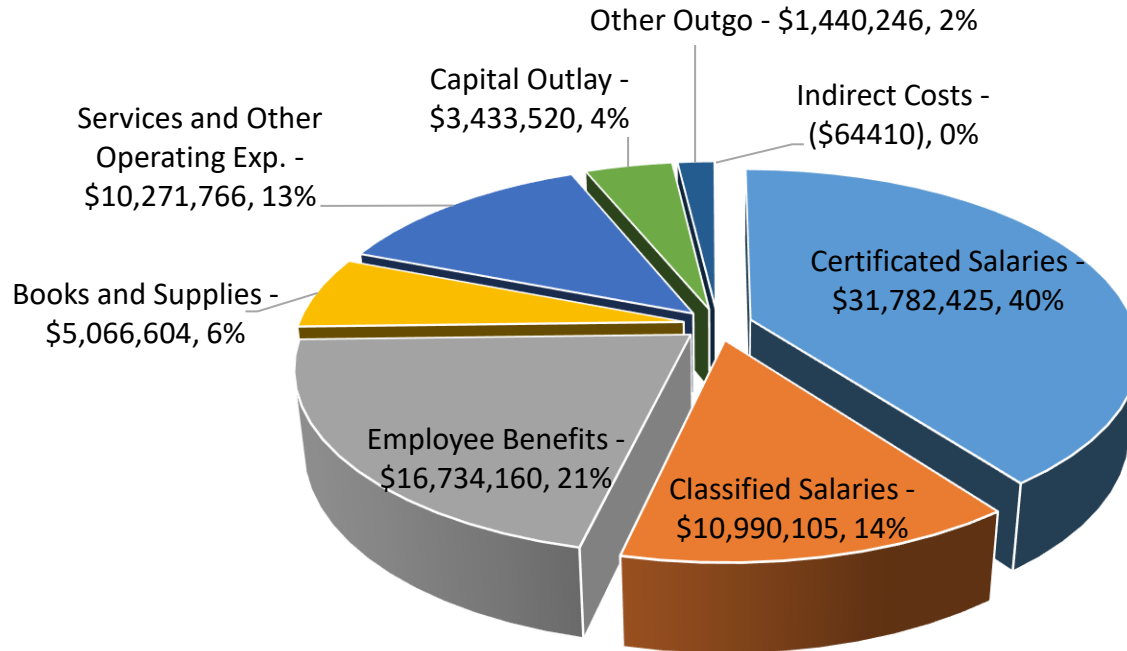
The Federal Revenue estimates are shown below:

Federal Revenue Estimates				
Funding Source	21/22 Adopted Budget	21/22 First Int.	Change	Due To:
Title I	\$890,965	\$1,607,347	\$716,382	Carryover
IDEA Local Assistance	\$964,310	\$974,581	\$10,271	Revise Calc.
IDEA Local Assist-Priv Schools	\$1,219	\$2,489	\$1,270	Revise Calc.
IDEA Federal Preschool	\$51,246	\$48,923	(\$2,323)	Revise Calc.
IDEA Preschool Staff Dev	\$553	\$554	\$1	Revise Calc.
Title II	\$167,860	\$490,130	\$322,270	Carryover
Title III	\$164,196	\$442,140	\$277,944	Carryover
Title IV	\$68,292	\$101,846	\$33,554	Carryover
Medi-Cal	\$100,000	\$143,324	\$43,324	Actuals Received
MAA (Prior Years Funding)	\$75,000	\$75,000	\$0	N/A
ESSER	\$0	\$47,134	\$47,134	Carryover
ESSER II	\$2,994,794	\$2,986,435	(\$8,359)	Updated Exp.
ESSER III	\$6,707,012	\$3,462,548	(\$3,244,464)	Updated Exp.
LLM (GEER)	\$0	\$60,089	\$60,089	Carryover

## EXPENDITURES

### Total Expenditures \$79,654,416

Source - 21-22 First Interim SACS Report



## NET INCREASE/DECREASE IN FUND BALANCE

7. At Adopted Budget, the District projected a net fund balance **increase** (revenue less expenditures) of \$4,572,299. **At First Interim, the District is projecting a net fund balance decrease of \$386,841.** The Multi-Year Projection (MYP) indicates a Fund Balance decrease of \$2,075,452 in 2022-23 and a decrease of \$950,753 in 2023-24.

The Fund Balance decreases in 2022-23 and 2023-24 reflected in the MYP are a result of lower revenue projections related to lower LCFF revenues due to declining enrollment and ongoing employee salary and related benefit cost increases.

## SALARIES

8. Salaries for FY 2021-22 have increased **\$626,159 from Adopted Budget**. This is mainly due to a staff increase to eliminate combo classes.

## STEP & COLUMN

9. Step and Column increases reflect longevity of employment and can vary from year to year. As shown in the table below. The FY 2021-22 First Interim estimate is \$898,434, equivalent to a 2.13% salary increase for all employees.

Step & Column	History	% of Increase
2017-18	\$661,960	2.16%
2018-19	\$896,576	1.94%
2019-20	\$777,219	1.92%
2020-21	\$759,828	1.78%
<b>2021-22 Estimate</b>	<b>\$898,434</b>	<b>2.13%</b>

## STATUTORY BENEFITS

10. Statutory benefit rates are budgeted as follows:

<b>STRS</b>	16.92% (16.15% in 20/21)	<b>Medicare</b>	1.45%
<b>PERS</b>	22.91% (20.7% in 20/21)	<b>Workers Comp</b>	1.984% (1.93% in 20/21)
<b>OASDI</b>	6.20%	<b>Unemployment</b>	0.5% (0.05% in 20/21)

The School Services of California estimates the following percentages for STRS and PERS in the two out years.

	2022-23	2023-24
STRS	19.10%	19.10%
PERS	26.10%	27.10%

11. GASB 68 requires districts to include STRS On-Behalf Pension Contribution estimates in the District financials. The revised FY 2021-22 income estimate of \$3,110,266 is to be included in the budget. This is offset by an equal amount of expenditure of \$3,110,266 included in the budget.

## HEALTH BENEFITS

### 12. ACTIVE EMPLOYEES

The health insurance premium “cap” currently negotiated is \$8,054 per year for full time employees who are covered by employee representative master agreements. For 2021-22, all budgets continue to reflect this “cap” for employees covered by collective bargaining agreements (Newhall Teachers Association (NTA) and Newhall Educational Support Personnel (NESP)).

Based on current employee enrollment information, health benefit costs up to the District cap level in FY 2021-22 are projected to be **\$3,111,315**. It should be noted that employee health benefits are negotiable. Actual health premium projections are based on projected premium rates and current employees eligible to receive health benefit plans.

The health insurance premium for management and confidential employees is based on a 3-tier cap. All employees in these classifications contribute out of pocket to benefit costs that exceed the cap. The District does not pay for premium cost increases above the cap.

## RETIREES

**The District estimate for providing retiree health benefits in the First Interim Budget is \$374,066. There is no change from Adopted Budget.** The estimate is based on projected retiree enrollment in health benefit plans information, including additional retirees for FY 2021-22.

NSD Cost	Retiree Health Benefits History
2017-18	\$369,431
2018-19	\$350,979
2019-20	\$356,065
2020-21	\$374,066
<b>2021-22 Estimate</b>	<b>\$374,066</b>

## NEGOTIATIONS

13. **Negotiations for FY 2021-22 are not finalized.** As a result, the MYP in the First Interim Budget **does not include** the cost of any 2021-22 settlements, which could increase expenditures in the future.

## SPECIAL EDUCATION

14. Special Education expenditure budgets will be reduced where possible, however Special Education budgets are developed based on the needs of the students and therefore cannot be reduced to match revenue. Below is a historical table of the General Fund Special Education Contribution.

Special Education	Contribution	% of General Fund
2017-18	\$6,669,821	10.20%
2018-19	\$7,744,166	11.50%
2019-20	\$7,092,793	10.30%
2020-21	\$7,105,169	10.29%
<b>2021-22 Estimate</b>	<b>\$7,719,086</b>	<b>9.69%</b>

## PRESCHOOL

15. The District preschool programs at times require contributions from the General Fund.

Preschool Contribution	
2017-18	\$25,500
2018-19	\$47,616
2019-20	\$74,480
2020-21	\$50,770
2021-22 Estimate	<b>\$83,099</b>

## PROPERTY & LIABILITY INSURANCE

16. The property and liability insurance premiums **updated estimate in the First Interim Budget is \$543,489, a decrease of \$12,750 from the Adopted Budget of \$556,249.**

## UTILITIES

17. The 2021-22 Adopted Budget estimate was \$1,682,760. **The First Interim Budget estimate is \$1,652,760.**

Utility Costs	
2017-18	\$1,657,135
2018-19	\$1,467,968
2019-20	\$1,400,880 (sites shut down for 3 mo., COVID)
2020-21	\$1,482,026
2021-22 Estimate	<b>\$1,652,760</b>

## LONG TERM DEBT

18. The District entered into a long-term energy savings contract in 2014-15 for energy efficiency projects. A Capital Lease was issued in March 2015 to cover the cost of the improvements needed to realize energy savings. The payment estimate in FY 2021-22 Budget is \$107,147.

## TRANSPORTATION

19. Transportation costs for 2021-22 were projected to be \$1,401,000 in the Adopted Budget. **This estimate has increased to \$1,863,060 in the First Interim Budget, an increase of \$462,060 due to transportation needs returning more to normal.** An actual cost and budget summary is as follows:

Transportation	Expenditures	Encroachment/ Underfunding
2016-17	\$1,547,247	\$1,387,961
2017-18	\$1,547,247	\$1,414,957
2018-19	\$2,031,413	\$1,872,127
2019-20	\$1,909,366	\$1,750,080
2020-21	\$1,559,249	\$1,399,963
<b>2021-22 Estimate</b>	<b>\$1,863,060</b>	<b>\$1,703,774</b>

Transportation funding has not changed from \$159,286 since 2008-09. The funding is unrestricted and part of the LCFF but the District must use this funding for Transportation purposes.

## DEFERRED MAINTENANCE

20. This funding has been rolled into the LCFF funding plan beginning with the 2013-14 year and is no longer separately funded. Transfers to Fund 14.0 are needed to be able to adequately maintain school facilities. **Due to the projected deficit spending, the district is not including this transfer in the First Interim Budget.** This contribution can be made at a later time in the fiscal year.

## LEGAL FEES

21. The Adopted Budget estimate was \$485,000. **The estimate is also \$485,000 in the First Interim Budget.** Below is a chart of our historical legal costs:

Legal Fees	
2017-18	\$220,973
2018-19	\$320,747
2019-20	\$212,483
2020-21	\$460,143
<b>2021-22 Estimate</b>	<b>\$485,000</b>

## INDIRECT COSTS

22. Inter-program indirect costs will be calculated at the maximum allowable rate per program. The District-approved indirect cost rate for 2021-22 is 8.34%.

## FOOD SERVICES

23. The Newhall School District is a member of the Santa Clarita Valley School Food Services Agency (SCVSFSA), now known as School Day Cafe, which provides breakfast and lunch to all schools in



the Newhall School District, Castaic Union School District, Saugus Union School District and Sulphur Springs School District.

The SCVSFSA reimburses member Districts a portion of “direct costs” associated with food service operations at each school. Direct costs include utilities, waste disposal, custodial, supervision, supplies and other related costs. For the 2021-22 fiscal year the estimate is currently \$0. The SCVSFSA Board will be discussing possible direct cost returns to the District for 2021-22.

## LACOE SERVICES

24. Based on preliminary information from LACOE, staff will budget \$124,514 for services in the 2021-22 First Interim. The services provided by LACOE include: Information Systems, Accounting, Payroll and Budget. Included in the amount above is an additional payment of \$74,814 for a new accounting system. This additional payment is being made for five years, starting with the 2017-18 fiscal year. The district will be paying for both accounting systems during the five-year implementation period.

## THEFT & VANDALISM

25. \$5,000 is included in the 2021-22 **First Interim** for site loss due to theft and vandalism.

Vandalism History	
2016-17	\$6,814
2017-18	\$4,379
2018-19	\$5,535
2019-20	\$0
2020-21	\$0
2021-22 Estimate	\$5,000

## TRANSFERS OUT

26. A contribution is required from the General Fund to support funding shortfalls in various programs. Transfers Out are budgeted as shown in the detail below.

Transfers Out	2021-22 First Interim
State Preschool	\$83,099
District Preschools	\$0
Deferred Maintenance	\$0
Spec. Res. Retiree Benefits	\$0
Spec. Res. Capital Outlay	\$0

## RESERVE FOR ECONOMIC UNCERTAINTIES

27. The Governing Board has adopted a Reserve for Economic Uncertainty policy that calls for a reserve of 6%. The First Interim Budget reflects a projected reserve of **12.59% for FY 2021-22, 11.51% for FY 2022-23, and 10.93% for FY 2023-24.**

Beginning with the 2015-16 Adopted Budget the District must describe the amount of unassigned and assigned fund balances in excess of the state minimum reserve of 3% and how the excess will be used. The District's excess reserve (greater than 3%) will be used to maintain positive cash flow and to ensure funding for more teachers if a decline in enrollment does not materialize.

## ROUTINE REPAIR & RESTRICTED MAINTENANCE

28. The District is required to contribute 3% of the General Fund expenditures to the Routine Restricted Maintenance Account (RRMA). The 2021-22 Adopted Budget showed an estimated contribution of \$2,061,655. **The First Interim Budget estimate is \$2,033,906.**

Districts are allowed to remove the STRS on-behalf contribution and any one time COVID funds from their total expenditures when calculating the contribution amount. This lowers the required contribution by approximately \$398,492.

## MULTI-YEAR PROJECTION

29. As part of the First Interim Budget, the District is required, to include a Multi-Year Projection (MYP) that includes the current budget year plus the next two fiscal years, or out years.

In viewing the Multi-Year Projections, an important consideration is that the projections are only a "snapshot" in time **(October 31, 2021)**. Data in the MYP is always changing and these changes are presented in subsequent financial reports.

The MYP is built using the latest information from a variety of sources such as the School Services of California (SSC), Los Angeles County Office of Education (LACOE), California Department of Education (CDE) and other Newhall School District planning documents such as the Local Control Accountability Plan (LCAP). Revenues are based mainly on Average Daily Attendance and are adjusted for projected Cost of Living Adjustments (COLA). The District continues to experience declining enrollment, which in turn, limits the amount of its revenues. Enrollment projections have been updated in **the First Interim Budget Report based upon current projected enrollment.**

Step and Column increase projections are included. STRS and PERS cost adjustments are included in subsequent year projections. Supplies and other operating budgets have also been adjusted based on enrollment and changing Consumer Price Index (CPI) rates.

## 2021-22 Adopted Budget Multi-Year Projection (MYP)

	FY 20/21	FY 21/22	FY 22/23
REVENUE	79,267,575	71,523,829	70,270,909
EXPENDITURES	79,654,417	73,599,281	71,221,662
Net Incr/Decr in Fund Balance	(386,842)	(2,075,452)	(950,753)
Beginning Balance	14,005,318	13,618,476	11,543,024
Ending Balance, 6/30/ (Proj.)	13,618,476	11,543,024	10,592,271
<b>COMPONENTS OF ENDING BALANCE</b>			
Non-spendable (Restricted, Stores, etc.)	1,663,281	1,370,814	1,107,232
Assigned (Supplemental Carryover)	1,927,559	1,704,454	1,701,262
Reserve for Econ. Uncert. (6%)	5,559,265	4,518,138	4,202,992
Unassigned	4,468,371	3,949,618	3,580,785
<b>Total Available Reserves - By Dollars</b>	<b>10,027,636</b>	<b>8,467,756</b>	<b>7,783,777</b>
<b>Total Available Reserves - By Percentage</b>	<b>12.59%</b>	<b>11.51%</b>	<b>10.93%</b>

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## OTHER FUNDS

30. The District's Other Funds are budgeted as shown in detail below:

Fund	Description	Beginning Balance	Revenues	Expenditures	Ending Balance
12	CHILD DEVELOPMENT	\$33,729	\$986,550	\$963,550	\$56,729
14	DEFERRED MAINTENANCE	\$250,794	\$1,000	\$219,250	\$32,544
20	SPECIAL RESERVE FOR POST-EMPLOYMENT BENEFITS	\$852,256	\$5,000	\$0	\$857,256
25	CAPITAL FACILITIES	\$1,609,024	\$1,010,000	\$22,500	\$2,596,524
40	SPECIAL RESERVE FOR CAPITAL OUTLAY	\$15,765,679	\$119,116	\$513,000	\$15,371,795
<b>TOTAL -OTHER FUNDS</b>		<b>\$18,511,482</b>	<b>\$2,121,666</b>	<b>\$1,718,300</b>	<b>\$18,914,848</b>

## CONCLUSION

The 2021-22 First Interim was developed using information from a variety of sources and assumptions as stated in this narrative. The District is filing a **Positive Budget Certification** with the First Interim Budget Report. The budget will be revised as needed in the Second Interim Budget Report to be presented to the Governing Board by March 15, 2022. Projections in the Governor's proposed FY 2022-2023 in January will be incorporated into the Second Interim Budget Report.

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	57,141,450.00	57,141,450.00	10,569,700.82	57,317,765.00	176,315.00	0.3%
2) Federal Revenue		8100-8299	75,000.00	75,000.00	30,670.70	75,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,103,606.00	1,169,979.00	182,257.41	1,165,755.00	(4,224.00)	-0.4%
4) Other Local Revenue		8600-8799	365,455.00	365,455.00	126,625.63	365,455.00	0.00	0.0%
5) TOTAL, REVENUES			58,685,511.00	58,751,884.00	10,909,254.56	58,923,975.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	24,145,345.00	24,145,345.00	7,882,311.81	23,987,306.00	158,039.00	0.7%
2) Classified Salaries		2000-2999	7,069,740.00	7,112,283.00	1,648,325.21	7,184,476.00	(72,193.00)	-1.0%
3) Employee Benefits		3000-3999	10,105,882.00	9,878,273.00	2,916,872.29	9,795,049.00	83,224.00	0.8%
4) Books and Supplies		4000-4999	1,397,893.00	1,397,893.00	253,141.73	1,605,713.00	(207,820.00)	-14.9%
5) Services and Other Operating Expenditures		5000-5999	5,206,045.00	5,206,045.00	1,758,987.47	5,404,051.00	(198,006.00)	-3.8%
6) Capital Outlay		6000-6999	0.00	0.00	632.82	633.00	(633.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	118,647.00	118,647.00	54,277.00	107,147.00	11,500.00	9.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(729,394.00)	(729,394.00)	(11,496.00)	(1,148,578.00)	419,184.00	-57.5%
9) TOTAL, EXPENDITURES			47,314,158.00	47,129,092.00	14,503,052.33	46,935,797.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			11,371,353.00	11,622,792.00	(3,593,797.77)	11,988,178.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,784.00	10,784.00	0.00	83,099.00	(72,315.00)	-670.6%
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	(10,545,765.00)	(10,077,765.00)	0.00	(9,752,992.00)	324,773.00	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,556,549.00)	(10,088,549.00)	0.00	(9,836,091.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			814,804.00	1,534,243.00	(3,593,797.77)	2,152,087.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,808,107.59	9,808,107.59		9,808,107.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,808,107.59	9,808,107.59		9,808,107.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,808,107.59	9,808,107.59		9,808,107.59		
2) Ending Balance, June 30 (E + F1e)			10,622,911.59	11,342,350.59		11,960,194.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,602,310.00	1,602,310.00		1,927,559.00		
Supplemental	0000	9780	1,372,310.00					
Site Carryover	0000	9780	230,000.00					
Supplemental	0000	9780		1,372,310.00				
Site Carryover	0000	9780		230,000.00				
Supplemental Carryover	0000	9780				1,927,559.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,614,279.00	4,614,279.00		5,559,265.00		
Unassigned/Unappropriated Amount		9790	4,406,322.59	5,125,761.59		4,468,370.59		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	26,659,209.00	26,659,209.00	7,459,424.00	26,835,524.00	176,315.00	0.7%
Education Protection Account State Aid - Current Year		8012	9,967,786.00	9,967,786.00	2,447,256.00	9,111,859.00	(855,927.00)	-8.6%
State Aid - Prior Years		8019	0.00	0.00	(246,308.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	75,944.00	75,944.00	0.00	75,944.00	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	15,371,660.00	15,371,660.00	0.00	16,189,379.00	817,719.00	5.3%
Unsecured Roll Taxes		8042	498,540.00	498,540.00	379,960.35	498,540.00	0.00	0.0%
Prior Years' Taxes		8043	446,066.00	446,066.00	428,990.61	382,980.00	(63,086.00)	-14.1%
Supplemental Taxes		8044	371,419.00	371,419.00	59,637.67	398,433.00	27,014.00	7.3%
Education Revenue Augmentation Fund (ERAF)		8045	3,750,826.00	3,750,826.00	28,089.35	3,626,101.00	(124,725.00)	-3.3%
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	12,650.84	199,005.00	199,005.00	New
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			57,141,450.00	57,141,450.00	10,569,700.82	57,317,765.00	176,315.00	0.3%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			57,141,450.00	57,141,450.00	10,569,700.82	57,317,765.00	176,315.00	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	75,000.00	75,000.00	30,670.70	75,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			75,000.00	75,000.00	30,670.70	75,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	198,248.00	198,248.00	0.00	198,266.00	18.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	880,358.00	946,731.00	182,257.41	942,489.00	(4,242.00)	-0.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,103,606.00	1,169,979.00	182,257.41	1,165,755.00	(4,224.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	196,105.00	196,105.00	69,176.90	196,105.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	3.10	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	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	119,350.00	119,350.00	57,445.63	119,350.00	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>365,455.00</b>	<b>365,455.00</b>	<b>126,625.63</b>	<b>365,455.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>58,685,511.00</b>	<b>58,751,884.00</b>	<b>10,909,254.56</b>	<b>58,923,975.00</b>	<b>172,091.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	19,389,593.00	19,389,593.00	6,631,941.45	19,312,295.00	77,298.00	0.4%
Certificated Pupil Support Salaries		1200	1,307,382.00	1,307,382.00	386,149.40	1,347,063.00	(39,681.00)	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,196,280.00	3,196,280.00	812,947.09	3,163,855.00	32,425.00	1.0%
Other Certificated Salaries		1900	252,090.00	252,090.00	51,273.87	164,093.00	87,997.00	34.9%
TOTAL, CERTIFICATED SALARIES			24,145,345.00	24,145,345.00	7,882,311.81	23,987,306.00	158,039.00	0.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	125,738.00	125,738.00	58,331.04	161,074.00	(35,336.00)	-28.1%
Classified Support Salaries		2200	2,924,438.00	2,966,981.00	704,835.47	2,982,479.00	(15,498.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	647,852.00	647,852.00	171,004.60	662,063.00	(14,211.00)	-2.2%
Clerical, Technical and Office Salaries		2400	1,990,509.00	1,990,509.00	478,025.28	1,961,020.00	29,489.00	1.5%
Other Classified Salaries		2900	1,381,203.00	1,381,203.00	236,128.82	1,417,840.00	(36,637.00)	-2.7%
TOTAL, CLASSIFIED SALARIES			7,069,740.00	7,112,283.00	1,648,325.21	7,184,476.00	(72,193.00)	-1.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,071,032.00	4,071,032.00	1,282,245.67	3,983,705.00	87,327.00	2.1%
PERS		3201-3202	1,412,756.00	1,406,207.00	314,818.43	1,406,192.00	15.00	0.0%
OASDI/Medicare/Alternative		3301-3302	871,916.00	869,729.00	241,512.68	871,685.00	(1,956.00)	-0.2%
Health and Welfare Benefits		3401-3402	2,163,029.00	2,160,750.00	663,116.52	2,202,482.00	(41,732.00)	-1.9%
Unemployment Insurance		3501-3502	383,509.00	165,536.00	45,707.36	156,052.00	9,484.00	5.7%
Workers' Compensation		3601-3602	602,140.00	601,594.00	189,515.24	602,690.00	(1,096.00)	-0.2%
OPEB, Allocated		3701-3702	374,066.00	374,066.00	114,267.71	374,066.00	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	227,434.00	229,359.00	65,688.68	198,177.00	31,182.00	13.6%
TOTAL, EMPLOYEE BENEFITS			10,105,882.00	9,878,273.00	2,916,872.29	9,795,049.00	83,224.00	0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,141.00	2,141.00	3,433.52	15,059.00	(12,918.00)	-603.4%
Materials and Supplies		4300	1,363,752.00	1,363,752.00	240,646.93	1,506,654.00	(142,902.00)	-10.5%
Noncapitalized Equipment		4400	32,000.00	32,000.00	9,061.28	84,000.00	(52,000.00)	-162.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,397,893.00	1,397,893.00	253,141.73	1,605,713.00	(207,820.00)	-14.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,750.00	50,750.00	3,781.25	70,959.00	(20,209.00)	-39.8%
Dues and Memberships		5300	28,000.00	28,000.00	36,944.00	44,000.00	(16,000.00)	-57.1%
Insurance		5400-5450	556,239.00	556,239.00	543,489.00	543,489.00	12,750.00	2.3%
Operations and Housekeeping Services		5500	1,415,760.00	1,415,760.00	472,983.49	1,415,760.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	220,474.00	220,474.00	37,783.13	237,999.00	(17,525.00)	-7.9%
Transfers of Direct Costs		5710	127,306.00	127,306.00	(391.26)	(392.00)	127,698.00	100.3%
Transfers of Direct Costs - Interfund		5750	(400.00)	(400.00)	(9.75)	(4,200.00)	3,800.00	-950.0%
Professional/Consulting Services and Operating Expenditures		5800	2,544,416.00	2,544,416.00	604,575.48	2,832,936.00	(288,520.00)	-11.3%
Communications		5900	263,500.00	263,500.00	59,832.13	263,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,206,045.00	5,206,045.00	1,758,987.47	5,404,051.00	(198,006.00)	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	632.82	633.00	(633.00)	New
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	632.82	633.00	(633.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	11,500.00	11,500.00	0.00	0.00	11,500.00	100.0%
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	12,731.00	12,731.00	7,372.25	12,731.00	0.00	0.0%
Other Debt Service - Principal		7439	94,416.00	94,416.00	46,904.75	94,416.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			118,647.00	118,647.00	54,277.00	107,147.00	11,500.00	9.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(729,394.00)	(729,394.00)	0.00	(1,084,168.00)	354,774.00	-48.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	(11,496.00)	(64,410.00)	64,410.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(729,394.00)	(729,394.00)	(11,496.00)	(1,148,578.00)	419,184.00	-57.5%
TOTAL, EXPENDITURES			47,314,158.00	47,129,092.00	14,503,052.33	46,935,797.00	193,295.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,784.00	10,784.00	0.00	83,099.00	(72,315.00)	-670.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,784.00	10,784.00	0.00	83,099.00	(72,315.00)	-670.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(10,545,765.00)	(10,077,765.00)	0.00	(9,752,992.00)	324,773.00	-3.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,545,765.00)	(10,077,765.00)	0.00	(9,752,992.00)	324,773.00	-3.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(10,556,549.00)	(10,088,549.00)	0.00	(9,836,091.00)	252,458.00	-2.5%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,110,627.00	12,110,627.00	1,207,631.93	10,367,540.00	(1,743,087.00)	-14.4%
3) Other State Revenue		8300-8599	6,843,122.00	6,937,094.00	199,041.72	5,645,959.00	(1,291,135.00)	-18.6%
4) Other Local Revenue		8600-8799	3,837,697.00	4,305,697.00	228,221.81	4,330,101.00	24,404.00	0.6%
5) TOTAL, REVENUES			22,791,446.00	23,353,418.00	1,634,895.46	20,343,600.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,214,019.00	8,075,051.00	2,120,839.75	7,795,119.00	279,932.00	3.5%
2) Classified Salaries		2000-2999	3,717,268.00	3,888,279.00	706,901.81	3,805,629.00	82,650.00	2.1%
3) Employee Benefits		3000-3999	7,603,747.00	7,524,916.00	900,082.49	6,939,111.00	585,805.00	7.8%
4) Books and Supplies		4000-4999	1,207,904.00	1,207,904.00	1,504,810.92	3,460,891.00	(2,252,987.00)	-186.5%
5) Services and Other Operating Expenditures		5000-5999	4,695,376.00	4,695,376.00	815,939.54	4,867,716.00	(172,340.00)	-3.7%
6) Capital Outlay		6000-6999	3,162,009.00	3,162,009.00	330,498.63	3,432,887.00	(270,878.00)	-8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,250,000.00	1,250,000.00	6,736.71	1,250,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	729,394.00	729,394.00	0.00	1,084,168.00	(354,774.00)	-48.6%
9) TOTAL, EXPENDITURES			29,579,717.00	30,532,929.00	6,385,809.85	32,635,521.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,788,271.00)	(7,179,511.00)	(4,750,914.39)	(12,291,921.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	10,545,765.00	10,077,765.00	0.00	9,752,992.00	(324,773.00)	-3.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,545,765.00	10,077,765.00	0.00	9,752,992.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,757,494.00	2,898,254.00	(4,750,914.39)	(2,538,929.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,197,210.18	4,197,210.18		4,197,210.21	0.03	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,197,210.18	4,197,210.18		4,197,210.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,197,210.18	4,197,210.18		4,197,210.21		
2) Ending Balance, June 30 (E + F1e)			7,954,704.18	7,095,464.18		1,658,281.21		
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) Restricted		9740	8,335,326.36	7,521,648.39		1,658,281.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(380,622.18)	(426,184.21)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	965,529.00	965,529.00	0.00	977,070.00	11,541.00	1.2%
Special Education Discretionary Grants		8182	51,979.00	51,979.00	0.00	49,477.00	(2,502.00)	-4.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	890,965.00	890,965.00	286,744.00	1,607,347.00	716,382.00	80.4%
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	167,860.00	167,860.00	50,333.00	490,130.00	322,270.00	192.0%

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	164,196.00	164,196.00	56,417.00	442,140.00	277,944.00	169.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	68,292.00	68,292.00	126,864.00	101,846.00	33,554.00	49.1%
Other NCLB / Every Student Succeeds Act		8290						
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	9,801,806.00	9,801,806.00	687,273.93	6,699,530.00	(3,102,276.00)	-31.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,110,627.00</b>	<b>12,110,627.00</b>	<b>1,207,631.93</b>	<b>10,367,540.00</b>	<b>(1,743,087.00)</b>	<b>-14.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	287,583.00	287,583.00	199,041.72	375,839.00	88,256.00	30.7%
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	399,508.00	493,480.00	0.00	493,480.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,156,031.00	6,156,031.00	0.00	4,776,640.00	(1,379,391.00)	-22.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,843,122.00</b>	<b>6,937,094.00</b>	<b>199,041.72</b>	<b>5,645,959.00</b>	<b>(1,291,135.00)</b>	<b>-18.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	130,000.00	130,000.00	27,559.96	152,561.00	22,561.00	17.4%
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	3,707,697.00	4,175,697.00	200,661.85	4,177,540.00	1,843.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,837,697.00	4,305,697.00	228,221.81	4,330,101.00	24,404.00	0.6%
<b>TOTAL, REVENUES</b>			22,791,446.00	23,353,418.00	1,634,895.46	20,343,600.00	(3,009,818.00)	-12.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,119,740.00	6,980,772.00	1,848,878.37	6,777,804.00	202,968.00	2.9%
Certificated Pupil Support Salaries		1200	902,949.00	902,949.00	213,219.90	809,545.00	93,404.00	10.3%
Certificated Supervisors' and Administrators' Salaries		1300	136,252.00	136,252.00	46,962.00	152,452.00	(16,200.00)	-11.9%
Other Certificated Salaries		1900	55,078.00	55,078.00	11,779.48	55,318.00	(240.00)	-0.4%
TOTAL, CERTIFICATED SALARIES			7,214,019.00	8,075,051.00	2,120,839.75	7,795,119.00	279,932.00	3.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,995,270.00	2,101,199.00	305,562.04	1,991,276.00	109,923.00	5.2%
Classified Support Salaries		2200	695,232.00	724,112.00	171,973.61	698,967.00	25,145.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	223,038.00	223,038.00	54,405.90	262,451.00	(39,413.00)	-17.7%
Clerical, Technical and Office Salaries		2400	96,210.00	132,412.00	28,934.47	121,782.00	10,630.00	8.0%
Other Classified Salaries		2900	707,518.00	707,518.00	146,025.79	731,153.00	(23,635.00)	-3.3%
TOTAL, CLASSIFIED SALARIES			3,717,268.00	3,888,279.00	706,901.81	3,805,629.00	82,650.00	2.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,163,801.00	5,163,801.00	356,305.62	4,423,923.00	739,878.00	14.3%
PERS		3201-3202	720,625.00	720,625.00	150,159.07	855,426.00	(134,801.00)	-18.7%
OASDI/Medicare/Alternative		3301-3302	371,276.00	371,276.00	87,737.05	401,380.00	(30,104.00)	-8.1%
Health and Welfare Benefits		3401-3402	941,114.00	941,114.00	213,318.95	908,833.00	32,281.00	3.4%
Unemployment Insurance		3501-3502	132,827.00	53,996.00	13,764.36	57,888.00	(3,892.00)	-7.2%
Workers' Compensation		3601-3602	208,409.00	208,409.00	56,087.95	224,418.00	(16,009.00)	-7.7%
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	65,695.00	65,695.00	22,709.49	67,243.00	(1,548.00)	-2.4%
TOTAL, EMPLOYEE BENEFITS			7,603,747.00	7,524,916.00	900,082.49	6,939,111.00	585,805.00	7.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	3,040.29	34,094.00	(33,594.00)	-6718.8%
Materials and Supplies		4300	1,061,704.00	1,061,704.00	1,428,406.37	3,086,656.00	(2,024,952.00)	-190.7%
Noncapitalized Equipment		4400	145,700.00	145,700.00	73,364.26	340,141.00	(194,441.00)	-133.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,207,904.00	1,207,904.00	1,504,810.92	3,460,891.00	(2,252,987.00)	-186.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	0.00	15,000.00	100.0%
Travel and Conferences		5200	77,449.00	77,449.00	52,767.36	116,386.00	(38,937.00)	-50.3%
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	12,000.00	12,000.00	216.96	12,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	336,475.00	336,475.00	39,859.80	376,512.00	(40,037.00)	-11.9%
Transfers of Direct Costs		5710	(127,306.00)	(127,306.00)	391.26	392.00	(127,698.00)	100.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,381,008.00	4,381,008.00	722,629.77	4,361,676.00	19,332.00	0.4%
Communications		5900	750.00	750.00	74.39	750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,695,376.00	4,695,376.00	815,939.54	4,867,716.00	(172,340.00)	-3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	174,224.12	182,000.00	(182,000.00)	New
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	79,780.00	109,780.00	(79,780.00)	-265.9%
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	3,132,009.00	3,132,009.00	76,494.51	3,141,107.00	(9,098.00)	-0.3%
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			3,162,009.00	3,162,009.00	330,498.63	3,432,887.00	(270,878.00)	-8.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,250,000.00	1,250,000.00	6,736.71	1,250,000.00	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	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)			1,250,000.00	1,250,000.00	6,736.71	1,250,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	729,394.00	729,394.00	0.00	1,084,168.00	(354,774.00)	-48.6%
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			729,394.00	729,394.00	0.00	1,084,168.00	(354,774.00)	-48.6%
TOTAL, EXPENDITURES			29,579,717.00	30,532,929.00	6,385,809.85	32,635,521.00	(2,102,592.00)	-6.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	10,545,765.00	10,077,765.00	0.00	9,752,992.00	(324,773.00)	-3.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			10,545,765.00	10,077,765.00	0.00	9,752,992.00	(324,773.00)	-3.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			10,545,765.00	10,077,765.00	0.00	9,752,992.00	324,773.00	-3.2%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	57,141,450.00	57,141,450.00	10,569,700.82	57,317,765.00	176,315.00	0.3%
2) Federal Revenue		8100-8299	12,185,627.00	12,185,627.00	1,238,302.63	10,442,540.00	(1,743,087.00)	-14.3%
3) Other State Revenue		8300-8599	7,946,728.00	8,107,073.00	381,299.13	6,811,714.00	(1,295,359.00)	-16.0%
4) Other Local Revenue		8600-8799	4,203,152.00	4,671,152.00	354,847.44	4,695,556.00	24,404.00	0.5%
5) TOTAL, REVENUES			81,476,957.00	82,105,302.00	12,544,150.02	79,267,575.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	31,359,364.00	32,220,396.00	10,003,151.56	31,782,425.00	437,971.00	1.4%
2) Classified Salaries		2000-2999	10,787,008.00	11,000,562.00	2,355,227.02	10,990,105.00	10,457.00	0.1%
3) Employee Benefits		3000-3999	17,709,629.00	17,403,189.00	3,816,954.78	16,734,160.00	669,029.00	3.8%
4) Books and Supplies		4000-4999	2,605,797.00	2,605,797.00	1,757,952.65	5,066,604.00	(2,460,807.00)	-94.4%
5) Services and Other Operating Expenditures		5000-5999	9,901,421.00	9,901,421.00	2,574,927.01	10,271,767.00	(370,346.00)	-3.7%
6) Capital Outlay		6000-6999	3,162,009.00	3,162,009.00	331,131.45	3,433,520.00	(271,511.00)	-8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,368,647.00	1,368,647.00	61,013.71	1,357,147.00	11,500.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	(11,496.00)	(64,410.00)	64,410.00	New
9) TOTAL, EXPENDITURES			76,893,875.00	77,662,021.00	20,888,862.18	79,571,318.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			4,583,082.00	4,443,281.00	(8,344,712.16)	(303,743.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,784.00	10,784.00	0.00	83,099.00	(72,315.00)	-670.6%
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			(10,784.00)	(10,784.00)	0.00	(83,099.00)		



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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,572,298.00	4,432,497.00	(8,344,712.16)	(386,842.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,005,317.77	14,005,317.77		14,005,317.80	0.03	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,005,317.77	14,005,317.77		14,005,317.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,005,317.77	14,005,317.77		14,005,317.80		
2) Ending Balance, June 30 (E + F1e)			18,577,615.77	18,437,814.77		13,618,475.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,335,326.36	7,521,648.39		1,658,281.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,602,310.00	1,602,310.00		1,927,559.00		
Supplemental	0000	9780	1,372,310.00					
Site Carryover	0000	9780	230,000.00					
Supplemental	0000	9780		1,372,310.00				
Site Carryover	0000	9780		230,000.00				
Supplemental Carryover	0000	9780				1,927,559.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,614,279.00	4,614,279.00		5,559,265.00		
Unassigned/Unappropriated Amount		9790	4,025,700.41	4,699,577.38		4,468,370.59		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	26,659,209.00	26,659,209.00	7,459,424.00	26,835,524.00	176,315.00	0.7%
Education Protection Account State Aid - Current Year		8012	9,967,786.00	9,967,786.00	2,447,256.00	9,111,859.00	(855,927.00)	-8.6%
State Aid - Prior Years		8019	0.00	0.00	(246,308.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	75,944.00	75,944.00	0.00	75,944.00	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	15,371,660.00	15,371,660.00	0.00	16,189,379.00	817,719.00	5.3%
Unsecured Roll Taxes		8042	498,540.00	498,540.00	379,960.35	498,540.00	0.00	0.0%
Prior Years' Taxes		8043	446,066.00	446,066.00	428,990.61	382,980.00	(63,086.00)	-14.1%
Supplemental Taxes		8044	371,419.00	371,419.00	59,637.67	398,433.00	27,014.00	7.3%
Education Revenue Augmentation Fund (ERAF)		8045	3,750,826.00	3,750,826.00	28,089.35	3,626,101.00	(124,725.00)	-3.3%
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	12,650.84	199,005.00	199,005.00	New
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			57,141,450.00	57,141,450.00	10,569,700.82	57,317,765.00	176,315.00	0.3%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			57,141,450.00	57,141,450.00	10,569,700.82	57,317,765.00	176,315.00	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	965,529.00	965,529.00	0.00	977,070.00	11,541.00	1.2%
Special Education Discretionary Grants		8182	51,979.00	51,979.00	0.00	49,477.00	(2,502.00)	-4.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	890,965.00	890,965.00	286,744.00	1,607,347.00	716,382.00	80.4%
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	167,860.00	167,860.00	50,333.00	490,130.00	322,270.00	192.0%

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)
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	164,196.00	164,196.00	56,417.00	442,140.00	277,944.00	169.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	68,292.00	68,292.00	126,864.00	101,846.00	33,554.00	49.1%
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	9,876,806.00	9,876,806.00	717,944.63	6,774,530.00	(3,102,276.00)	-31.4%
TOTAL, FEDERAL REVENUE			12,185,627.00	12,185,627.00	1,238,302.63	10,442,540.00	(1,743,087.00)	-14.3%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	198,248.00	198,248.00	0.00	198,266.00	18.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,167,941.00	1,234,314.00	381,299.13	1,318,328.00	84,014.00	6.8%
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	399,508.00	493,480.00	0.00	493,480.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,181,031.00	6,181,031.00	0.00	4,801,640.00	(1,379,391.00)	-22.3%
TOTAL, OTHER STATE REVENUE			7,946,728.00	8,107,073.00	381,299.13	6,811,714.00	(1,295,359.00)	-16.0%

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	196,105.00	196,105.00	69,176.90	196,105.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	3.10	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	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	249,350.00	249,350.00	85,005.59	271,911.00	22,561.00	9.0%
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	3,707,697.00	4,175,697.00	200,661.85	4,177,540.00	1,843.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,203,152.00</b>	<b>4,671,152.00</b>	<b>354,847.44</b>	<b>4,695,556.00</b>	<b>24,404.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>81,476,957.00</b>	<b>82,105,302.00</b>	<b>12,544,150.02</b>	<b>79,267,575.00</b>	<b>(2,837,727.00)</b>	<b>-3.5%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	25,509,333.00	26,370,365.00	8,480,819.82	26,090,099.00	280,266.00	1.1%
Certificated Pupil Support Salaries		1200	2,210,331.00	2,210,331.00	599,369.30	2,156,608.00	53,723.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,332,532.00	3,332,532.00	859,909.09	3,316,307.00	16,225.00	0.5%
Other Certificated Salaries		1900	307,168.00	307,168.00	63,053.35	219,411.00	87,757.00	28.6%
TOTAL, CERTIFICATED SALARIES			31,359,364.00	32,220,396.00	10,003,151.56	31,782,425.00	437,971.00	1.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,121,008.00	2,226,937.00	363,893.08	2,152,350.00	74,587.00	3.3%
Classified Support Salaries		2200	3,619,670.00	3,691,093.00	876,809.08	3,681,446.00	9,647.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	870,890.00	870,890.00	225,410.50	924,514.00	(53,624.00)	-6.2%
Clerical, Technical and Office Salaries		2400	2,086,719.00	2,122,921.00	506,959.75	2,082,802.00	40,119.00	1.9%
Other Classified Salaries		2900	2,088,721.00	2,088,721.00	382,154.61	2,148,993.00	(60,272.00)	-2.9%
TOTAL, CLASSIFIED SALARIES			10,787,008.00	11,000,562.00	2,355,227.02	10,990,105.00	10,457.00	0.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,234,833.00	9,234,833.00	1,638,551.29	8,407,628.00	827,205.00	9.0%
PERS		3201-3202	2,133,381.00	2,126,832.00	464,977.50	2,261,618.00	(134,786.00)	-6.3%
OASDI/Medicare/Alternative		3301-3302	1,243,192.00	1,241,005.00	329,249.73	1,273,065.00	(32,060.00)	-2.6%
Health and Welfare Benefits		3401-3402	3,104,143.00	3,101,864.00	876,435.47	3,111,315.00	(9,451.00)	-0.3%
Unemployment Insurance		3501-3502	516,336.00	219,532.00	59,471.72	213,940.00	5,592.00	2.5%
Workers' Compensation		3601-3602	810,549.00	810,003.00	245,603.19	827,108.00	(17,105.00)	-2.1%
OPEB, Allocated		3701-3702	374,066.00	374,066.00	114,267.71	374,066.00	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	293,129.00	295,054.00	88,398.17	265,420.00	29,634.00	10.0%
TOTAL, EMPLOYEE BENEFITS			17,709,629.00	17,403,189.00	3,816,954.78	16,734,160.00	669,029.00	3.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,641.00	2,641.00	6,473.81	49,153.00	(46,512.00)	-1761.2%
Materials and Supplies		4300	2,425,456.00	2,425,456.00	1,669,053.30	4,593,310.00	(2,167,854.00)	-89.4%
Noncapitalized Equipment		4400	177,700.00	177,700.00	82,425.54	424,141.00	(246,441.00)	-138.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,605,797.00	2,605,797.00	1,757,952.65	5,066,604.00	(2,460,807.00)	-94.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	0.00	15,000.00	100.0%
Travel and Conferences		5200	128,199.00	128,199.00	56,548.61	187,345.00	(59,146.00)	-46.1%
Dues and Memberships		5300	28,000.00	28,000.00	36,944.00	44,000.00	(16,000.00)	-57.1%
Insurance		5400-5450	556,239.00	556,239.00	543,489.00	543,489.00	12,750.00	2.3%
Operations and Housekeeping Services		5500	1,427,760.00	1,427,760.00	473,200.45	1,427,760.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	556,949.00	556,949.00	77,642.93	614,511.00	(57,562.00)	-10.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(400.00)	(400.00)	(9.75)	(4,200.00)	3,800.00	-950.0%
Professional/Consulting Services and Operating Expenditures		5800	6,925,424.00	6,925,424.00	1,327,205.25	7,194,612.00	(269,188.00)	-3.9%
Communications		5900	264,250.00	264,250.00	59,906.52	264,250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,901,421.00	9,901,421.00	2,574,927.01	10,271,767.00	(370,346.00)	-3.7%

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General Fund  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	174,856.94	182,633.00	(182,633.00)	New
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	79,780.00	109,780.00	(79,780.00)	-265.9%
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	3,132,009.00	3,132,009.00	76,494.51	3,141,107.00	(9,098.00)	-0.3%
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			3,162,009.00	3,162,009.00	331,131.45	3,433,520.00	(271,511.00)	-8.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,250,000.00	1,250,000.00	6,736.71	1,250,000.00	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	11,500.00	11,500.00	0.00	0.00	11,500.00	100.0%
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	12,731.00	12,731.00	7,372.25	12,731.00	0.00	0.0%
Other Debt Service - Principal		7439	94,416.00	94,416.00	46,904.75	94,416.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,368,647.00	1,368,647.00	61,013.71	1,357,147.00	11,500.00	0.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	(11,496.00)	(64,410.00)	64,410.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	(11,496.00)	(64,410.00)	64,410.00	New
TOTAL, EXPENDITURES			76,893,875.00	77,662,021.00	20,888,862.18	79,571,318.00	(1,909,297.00)	-2.5%

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General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,784.00	10,784.00	0.00	83,099.00	(72,315.00)	-670.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,784.00	10,784.00	0.00	83,099.00	(72,315.00)	-670.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(10,784.00)	(10,784.00)	0.00	(83,099.00)	72,315.00	670.6%

Resource	Description	2021-22
		Projected Year Totals
5640	Medi-Cal Billing Option	21,917.34
6300	Lottery: Instructional Materials	1,018,487.85
7311	Classified School Employee Professional De	0.18
7388	SB 117 COVID-19 LEA Response Funds	0.39
7425	Expanded Learning Opportunities (ELO) Gra	0.48
8150	Ongoing & Major Maintenance Account (RM,	0.20
9010	Other Restricted Local	617,874.77
Total, Restricted Balance		1,658,281.21



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	791,945.00	791,945.00	301,297.00	903,451.00	111,506.00	14.1%
4) Other Local Revenue		8600-8799	500.00	500.00	(0.71)	0.00	(500.00)	-100.0%
5) TOTAL, REVENUES			792,445.00	792,445.00	301,296.29	903,451.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	338,122.00	338,122.00	62,092.34	384,831.00	(46,709.00)	-13.8%
2) Classified Salaries		2000-2999	209,664.00	209,664.00	37,754.10	217,609.00	(7,945.00)	-3.8%
3) Employee Benefits		3000-3999	229,875.00	226,829.00	31,972.64	214,364.00	12,465.00	5.5%
4) Books and Supplies		4000-4999	21,360.00	21,360.00	3,122.93	46,724.00	(25,364.00)	-118.7%
5) Services and Other Operating Expenditures		5000-5999	4,192.00	4,192.00	6,738.61	13,612.00	(9,420.00)	-224.7%
6) Capital Outlay		6000-6999	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	11,496.00	64,410.00	(64,410.00)	New
9) TOTAL, EXPENDITURES			825,213.00	822,167.00	153,176.62	963,550.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,768.00)	(29,722.00)	148,119.67	(60,099.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,784.00	10,784.00	0.00	83,099.00	72,315.00	670.6%
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			10,784.00	10,784.00	0.00	83,099.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,984.00)	(18,938.00)	148,119.67	23,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,729.00	33,729.00		33,729.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,729.00	33,729.00		33,729.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,729.00	33,729.00		33,729.00		
2) Ending Balance, June 30 (E + F1e)			11,745.00	14,791.00		56,729.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,729.00	14,775.00		56,729.00		
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	16.00	16.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	724,271.00	724,271.00	301,297.00	753,619.00	29,348.00	4.1%
All Other State Revenue	All Other	8590	67,674.00	67,674.00	0.00	149,832.00	82,158.00	121.4%
<b>TOTAL, OTHER STATE REVENUE</b>			791,945.00	791,945.00	301,297.00	903,451.00	111,506.00	14.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	(0.71)	0.00	(500.00)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	(0.71)	0.00	(500.00)	-100.0%
<b>TOTAL, REVENUES</b>			792,445.00	792,445.00	301,296.29	903,451.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	231,530.00	231,530.00	35,446.34	278,239.00	(46,709.00)	-20.2%
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	106,592.00	106,592.00	26,646.00	106,592.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>338,122.00</b>	<b>338,122.00</b>	<b>62,092.34</b>	<b>384,831.00</b>	<b>(46,709.00)</b>	<b>-13.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	158,861.00	158,861.00	28,186.00	166,806.00	(7,945.00)	-5.0%
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	50,803.00	50,803.00	9,568.10	50,803.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>209,664.00</b>	<b>209,664.00</b>	<b>37,754.10</b>	<b>217,609.00</b>	<b>(7,945.00)</b>	<b>-3.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	107,799.00	107,799.00	9,919.72	95,842.00	11,957.00	11.1%
PERS		3201-3202	26,208.00	26,208.00	4,651.85	25,875.00	333.00	1.3%
OASDI/Medicare/Alternative		3301-3302	20,029.00	20,029.00	3,525.58	20,674.00	(645.00)	-3.2%
Health and Welfare Benefits		3401-3402	52,425.00	52,425.00	10,560.29	52,425.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,075.00	4,029.00	468.95	3,039.00	990.00	24.6%
Workers' Compensation		3601-3602	11,387.00	11,387.00	1,980.95	11,750.00	(363.00)	-3.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,952.00	4,952.00	865.30	4,759.00	193.00	3.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>229,875.00</b>	<b>226,829.00</b>	<b>31,972.64</b>	<b>214,364.00</b>	<b>12,465.00</b>	<b>5.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	21,360.00	21,360.00	3,122.93	44,724.00	(23,364.00)	-109.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	2,000.00	(2,000.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>21,360.00</b>	<b>21,360.00</b>	<b>3,122.93</b>	<b>46,724.00</b>	<b>(25,364.00)</b>	<b>-118.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	715.00	2,000.00	(1,500.00)	-300.0%
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	840.00	840.00	167.86	840.00	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	400.00	400.00	9.75	4,200.00	(3,800.00)	-950.0%
Professional/Consulting Services and Operating Expenditures		5800	2,452.00	2,452.00	5,846.00	6,572.00	(4,120.00)	-168.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,192.00	4,192.00	6,738.61	13,612.00	(9,420.00)	-224.7%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	22,000.00	22,000.00	0.00	22,000.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	11,496.00	64,410.00	(64,410.00)	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	11,496.00	64,410.00	(64,410.00)	New
<b>TOTAL, EXPENDITURES</b>			825,213.00	822,167.00	153,176.62	963,550.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	10,784.00	10,784.00	0.00	83,099.00	72,315.00	670.6%
(a) TOTAL, INTERFUND TRANSFERS IN			10,784.00	10,784.00	0.00	83,099.00	72,315.00	670.6%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,784.00	10,784.00	0.00	83,099.00		

Resource	Description	2021/22
		Projected Year Totals
5058	Child Development: Coronavirus Response and Relief Suppl	11,729.00
5059		45,000.00
Total, Restricted Balance		56,729.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.09	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.09	1,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	12,029.00	12,029.00	219,250.00	219,250.00	(207,221.00)	-1722.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,029.00	12,029.00	219,250.00	219,250.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,029.00)	(11,029.00)	(219,249.91)	(218,250.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,029.00)	(11,029.00)	(219,249.91)	(218,250.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	250,793.68	250,793.68		250,793.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,793.68	250,793.68		250,793.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,793.68	250,793.68		250,793.68		
2) Ending Balance, June 30 (E + F1e)			239,764.68	239,764.68		32,543.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	239,764.68	239,764.68		32,543.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
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%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.09	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.09	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.09	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,029.00	12,029.00	219,250.00	219,250.00	(207,221.00)	-1722.7%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,029.00	12,029.00	219,250.00	219,250.00	(207,221.00)	-1722.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>12,029.00</b>	<b>12,029.00</b>	<b>219,250.00</b>	<b>219,250.00</b>		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.23	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.23	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	0.23	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	0.23	5,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	852,256.47	852,256.47		852,256.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			852,256.47	852,256.47		852,256.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,256.47	852,256.47		852,256.47		
2) Ending Balance, June 30 (E + F1e)			857,256.47	857,256.47		857,256.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	857,256.47	857,256.47		857,256.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	5,000.00	5,000.00	0.23	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.23	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.23	5,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	506,500.00	506,500.00	788,042.93	1,010,000.00	503,500.00	99.4%
5) TOTAL, REVENUES			506,500.00	506,500.00	788,042.93	1,010,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,500.00	12,500.00	9,418.50	22,500.00	(10,000.00)	-80.0%
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			12,500.00	12,500.00	9,418.50	22,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			494,000.00	494,000.00	778,624.43	987,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			494,000.00	494,000.00	778,624.43	987,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,609,023.83	1,609,023.83		1,609,023.83	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)			1,609,023.83	1,609,023.83		1,609,023.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,609,023.83	1,609,023.83		1,609,023.83		
2) Ending Balance, June 30 (E + F1e)			2,103,023.83	2,103,023.83		2,596,523.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,465,639.18	1,465,639.18		1,955,639.18		
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	637,384.65	637,384.65		640,884.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	6,500.00	6,500.00	0.37	10,000.00	3,500.00	53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	500,000.00	500,000.00	788,042.56	1,000,000.00	500,000.00	100.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			506,500.00	506,500.00	788,042.93	1,010,000.00	503,500.00	99.4%
<b>TOTAL, REVENUES</b>			506,500.00	506,500.00	788,042.93	1,010,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,500.00	12,500.00	9,418.50	22,500.00	(10,000.00)	-80.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,500.00	12,500.00	9,418.50	22,500.00	(10,000.00)	-80.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			12,500.00	12,500.00	9,418.50	22,500.00		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1,955,639.18
Total, Restricted Balance		1,955,639.18



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	75,000.00	44,118.90	119,116.00	44,116.00	58.8%
5) TOTAL, REVENUES			75,000.00	75,000.00	44,118.90	119,116.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	35,000.00	45,000.00	(45,000.00)	New
6) Capital Outlay		6000-6999	450,000.00	450,000.00	355,504.35	468,000.00	(18,000.00)	-4.0%
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			450,000.00	450,000.00	390,504.35	513,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(375,000.00)	(375,000.00)	(346,385.45)	(393,884.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(375,000.00)	(375,000.00)	(346,385.45)	(393,884.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,765,678.70	15,765,678.70		15,765,678.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,765,678.70	15,765,678.70		15,765,678.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,765,678.70	15,765,678.70		15,765,678.70		
2) Ending Balance, June 30 (E + F1e)			15,390,678.70	15,390,678.70		15,371,794.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,390,678.70	15,390,678.70		15,371,794.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	75,000.00	75,000.00	2.90	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	44,116.00	44,116.00	44,116.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	75,000.00	44,118.90	119,116.00	44,116.00	58.8%
TOTAL, REVENUES			75,000.00	75,000.00	44,118.90	119,116.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	35,000.00	45,000.00	(45,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	35,000.00	45,000.00	(45,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	400,000.00	400,000.00	355,504.35	418,000.00	(18,000.00)	-4.5%
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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			450,000.00	450,000.00	355,504.35	468,000.00	(18,000.00)	-4.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			450,000.00	450,000.00	390,504.35	513,000.00		

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,046.54	6,046.54	5,559.75	6,046.54	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,046.54	6,046.54	5,559.75	6,046.54	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,046.54	6,046.54	5,559.75	6,046.54	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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

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

## Cashflow Worksheet

2021-2022

## GENERAL FUND

With Actuals Through the Month of October

4

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December
(Enter Month Name):								
A. BEGINNING CASH	9110		12,540,790	10,679,820	13,694,200	13,938,019	10,661,454	7,104,492
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	8010-8019		3,643,820	7,573,853	(3,954,973)	2,397,672	2,397,672	4,219,654
Property Taxes	8020-8079		180,757	408,184	320,388	0	0	1,756,775
Miscellaneous Funds	8080-8099		0	0	0	0	0	0
Federal Revenue	8100-8299		0	593,607	151,239	493,457	0	638,835
Other State Revenue	8300-8599		0	0	381,299	0	0	770,467
Other Local Revenue	8600-8799		5,487	211,022	36,444	101,895	366,603	439,291
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
TOTAL RECEIPTS			3,830,064	8,786,665	(3,065,603)	2,993,024	2,764,275	7,825,023
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		1,957,794	2,474,599	2,581,983	2,988,776	2,520,033	3,058,685
Classified Salaries	2000-2999		1,005	479,714	808,739	1,065,768	872,584	824,239
Employee Benefits	3000-3999		597,981	943,151	1,090,620	1,185,202	1,084,914	1,190,107
Books & Supplies	4000-4999		(79)	862,082	382,863	513,087	184,607	340,062
Services	5000-5999		27,345	553,949	1,329,164	664,469	512,490	1,345,348
Capital Outlay	6000-6999		0	298,499	32,633	0	209,822	1,512
Other Outgo	7000-7499		0	0	0	49,518	0	179,523
Interfund Transfers Out	7600-7629		0	0	0	(11,496)	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
TOTAL DISBURSEMENTS			2,584,046	5,611,995	6,226,002	6,455,323	5,384,450	6,939,477
D. BALANCE SHEET TRANSACTIONS								
ASSETS								
Cash Not in Treasury	9111-9199		0	0	0	0	0	0
Accounts Receivable	9200-9399	(12,636,293)	65,517	1,056,144	9,686,942	611,058	1,216,634	0
Subtotal Assets			65,517	1,056,144	9,686,942	611,058	1,216,634	0
LIABILITIES								
Accounts Payable	9500-9599	14,851,968	(3,172,505)	(1,216,435)	(151,518)	(425,323)	(2,153,421)	0
Due to Other Funds	9610		0	0	0	0		0
Subtotal Liabilities			(3,172,505)	(1,216,435)	(151,518)	(425,323)	(2,153,421)	0
NON-OPERATING								
	9910		0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			(3,106,988)	(160,291)	9,535,424	185,735	(936,787)	0
E. (B - C + D)			(1,860,970)	3,014,380	243,819	(3,276,565)	(3,556,962)	885,546
F. ENDING CASH (A + E)			10,679,820	13,694,200	13,938,019	10,661,454	7,104,492	7,990,038
G. ACCRUALS AND ADJUSTMENTS								

Cashflow Worksheet  
2021-2022  
GENERAL FUND

7 January	8 February	9 March	10 April	11 May	12 June	13 Accruals	Adjustments	TOTAL	Budget
7,990,038	6,924,487	4,538,634	6,463,323	3,176,864	5,980,106				
2,397,672	2,397,672	4,219,654	2,397,672	2,397,672	4,219,654	2,316,853		36,624,548	36,624,548
5,309,949	0	2,825,220	0	4,099,141	5,792,803			20,693,217	20,693,217
0	0	0	0	0	0			0	0
285,842	87,073	41,796	0	0	6,049,652	2,101,039		10,442,540	10,442,540
232,207	18,030	281,633	0	2,349,766	2,778,312			6,811,714	6,811,714
74,223	340,499	613,899	338,664	14,273	1,790,759	362,497		4,695,556	4,695,556
0	0	0	0	0	0			0	0
0	0	0	0	0	0			0	0
8,299,893	2,843,274	7,982,202	2,736,336	8,860,852	20,631,181	4,780,389	0	79,267,576	79,267,575
2,524,240	2,515,545	2,535,384	2,600,307	2,572,181	3,309,878	143,021		31,782,425	31,782,425
823,982	801,961	870,867	927,616	785,494	1,892,887	835,248		10,990,105	10,990,105
1,093,377	1,087,591	1,105,989	1,123,731	1,081,432	5,063,549	86,516		16,734,160	16,734,160
141,185	96,567	380,435	599,215	687,537	589,235	289,810		5,066,604	5,066,604
631,840	672,316	925,575	392,221	930,966	1,600,955	685,127		10,271,766	10,271,766
15,118	55,147	0	284,590	0	2,536,200	0		3,433,520	3,433,520
135,702	0	239,264	95,115	0	337,874	320,151		1,357,147	1,357,147
0	0	0	0	0	(52,914)	0		(64,410)	(64,410)
0	0	0	0	0	83,099	0		83,099	83,099
5,365,444	5,229,127	6,057,513	6,022,795	6,057,610	15,360,763	2,359,872	0	79,654,416	79,654,416
0	0	0	0	0	0	0		0	
0	0	0	0	0	0	(4,780,389)		(4,780,389)	
0	0	0	0	0	0	(4,780,389)	0	(4,780,389)	
								0	
(4,000,000)	0	0	0	0	0	2,359,872		6,092,640	
	0	0		0	0				
(4,000,000)	0	0	0	0	0	2,359,872		6,092,640	
								0	
0	0	0	0	0	0	0		0	
(4,000,000)	0	0	0	0	0	(2,420,517)		(10,873,029)	
(1,065,551)	(2,385,853)	1,924,689	(3,286,459)	2,803,242	5,270,418	0	0	(11,259,869)	
6,924,487	4,538,634	6,463,323	3,176,864	5,980,106	11,250,525				
								1,280,921	1,280,921

## Cashflow Worksheet

2022-2023

## GENERAL FUND

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December
(Enter Month Name):								
A. BEGINNING CASH	9110		11,250,525	10,922,944	8,282,423	6,682,958	2,056,755	3,819,931
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	8010-8019		1,317,570	1,317,570	4,193,608	2,371,626	2,371,626	4,193,608
Property Taxes	8020-8079		180,757	408,184	320,388	0	0	1,756,775
Miscellaneous Funds	8080-8099		0	0	0	0	0	0
Federal Revenue	8100-8299		0	370,921	94,503	308,341	0	399,182
Other State Revenue	8300-8599		0	0	360,796	0	0	729,038
Other Local Revenue	8600-8799		6,068	233,366	40,303	112,684	405,421	0
Interfund Transfers In	8910-8929		0	0	0	0		
All Other Financing Sources	8930-8979		0	0	0	0	0	0
TOTAL RECEIPTS			1,504,395	2,330,040	5,009,598	2,792,651	2,777,047	7,078,603
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		1,884,164	2,381,534	2,484,879	2,876,372	2,425,259	2,943,653
Classified Salaries	2000-2999		998	476,435	803,211	1,058,483	866,619	818,605
Employee Benefits	3000-3999		597,926	943,063	1,090,519	1,185,092	1,084,813	1,189,997
Books & Supplies	4000-4999		(47)	513,744	228,161	305,766	110,013	202,655
Services	5000-5999		27,969	566,588	1,359,489	679,629	524,183	1,376,042
Capital Outlay	6000-6999		0	4,245	464	0	2,984	21
Other Outgo	7000-7499		0	0	0	49,518	0	179,523
Interfund Transfers Out	7600-7629		0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
Expenditure Reduction								
TOTAL DISBURSEMENTS			2,511,010	4,885,609	5,966,723	6,154,860	5,013,871	6,710,496
D. BALANCE SHEET TRANSACTIONS								
ASSETS								
Cash Not in Treasury	9111-9199							
Accounts Receivable	9200-9399	(4,780,389)	3,394,076	956,078	430,235	0		0
Subtotal Assets			3,394,076	956,078	430,235	0	0	0
LIABILITIES								
Accounts Payable	9500-9599	6,092,640	(2,715,042)	(1,041,030)	(1,072,575)	(1,263,993)	4,000,000	0
Due to Other Funds	9610		0	0	0	0		0
Subtotal Liabilities			(2,715,042)	(1,041,030)	(1,072,575)	(1,263,993)	4,000,000	0
NON-OPERATING								
	9910		0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			679,034	(84,952)	(642,340)	(1,263,993)	4,000,000	0
E. (B - C + D)			(327,581)	(2,640,521)	(1,599,466)	(4,626,202)	1,763,175	368,107
F. ENDING CASH (A + E)			10,922,944	8,282,423	6,682,958	2,056,755	3,819,931	4,188,037
G. ACCRUALS AND ADJUSTMENTS								

## GENERAL FUND

[illegible]

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2021

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kevin Vensko

Telephone: 661-291-4168

Title: Director of Business and Fiscal Services

E-mail: kvensko@newhallsd.com

### 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?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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	79,654,417.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,433,028.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	438,726.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	107,147.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	83,099.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				628,972.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				67,592,417.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		5,559.75
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,157.46
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.)	61,956,233.58	10,937.83
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)	61,956,233.58	10,937.83
B. Required effort (Line A.2 times 90%)	55,760,610.22	9,844.05
C. Current year expenditures (Line I.E and Line II.B)	67,592,417.00	12,157.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,993,199.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 56,139,425.00

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.33%

### 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)	2,992,591.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,346,958.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	25,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	105,000.00
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)	359,150.22
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)	4,828,699.22
9. Carry-Forward Adjustment (Part IV, Line F)	(680,460.79)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,148,238.43

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,910,246.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,512,390.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,382,829.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	196,540.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	575,765.00
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)	28,277.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	31,187.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,379,127.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	877,140.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	70,893,501.78

**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)	6.81%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	5.85%
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#### 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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,828,699.22</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>403,358.04</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.34%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.34%) times Part III, Line B19); zero if positive	<u>(680,460.79)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(680,460.79)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>5.85%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-340,230.40) is applied to the current year calculation and the remainder (\$-340,230.39) is deferred to one or more future years:	<u>6.33%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-226,820.26) is applied to the current year calculation and the remainder (\$-453,640.53) is deferred to one or more future years:	<u>6.49%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(680,460.79)</u>

Approved indirect cost rate: 8.34%  
Highest rate used in any program: 8.34%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,483,614.00	123,733.00	8.34%
01	3210	43,506.00	3,628.00	8.34%
01	3212	2,757,088.00	229,347.00	8.32%
01	3214	404,425.00	33,729.00	8.34%
01	3215	55,465.00	4,624.00	8.34%
01	3310	1,837,634.00	153,258.00	8.34%
01	3311	2,298.00	191.00	8.31%
01	3315	57,192.00	4,769.00	8.34%
01	3345	512.00	42.00	8.20%
01	4035	452,400.00	37,730.00	8.34%
01	4127	94,006.00	7,840.00	8.34%
01	4203	408,105.00	34,035.00	8.34%
01	6500	9,644,471.00	12,806.00	0.13%
01	7422	1,471,035.00	122,684.00	8.34%
01	7425	1,620,023.00	135,055.00	8.34%
01	7426	173,820.00	14,496.00	8.34%
01	8150	1,992,829.00	166,201.00	8.34%
12	6105	772,308.00	64,410.00	8.34%



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	57,317,765.00	-5.21%	54,332,543.00	3.72%	56,354,159.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,165,755.00	-0.62%	1,158,528.00	0.41%	1,163,259.00
4. Other Local Revenues	8600-8799	365,455.00	0.00%	365,455.00	0.00%	365,455.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(9,752,992.00)	3.30%	(10,075,118.00)	0.32%	(10,107,785.00)
6. Total (Sum lines A1 thru A5c)		49,170,983.00	-6.74%	45,856,408.00	4.35%	47,850,088.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				23,987,306.00		23,668,162.00
b. Step & Column Adjustment				395,856.00		398,978.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(715,000.00)		(217,500.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,987,306.00	-1.33%	23,668,162.00	0.77%	23,849,640.00
2. Classified Salaries						
a. Base Salaries				7,184,476.00		7,166,852.00
b. Step & Column Adjustment				120,376.00		122,692.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(138,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,184,476.00	-0.25%	7,166,852.00	1.71%	7,289,544.00
3. Employee Benefits	3000-3999	9,795,049.00	2.38%	10,027,959.00	0.23%	10,051,186.00
4. Books and Supplies	4000-4999	1,605,713.00	-16.53%	1,340,314.00	2.36%	1,371,946.00
5. Services and Other Operating Expenditures	5000-5999	5,404,051.00	4.18%	5,629,745.00	3.06%	5,802,232.00
6. Capital Outlay	6000-6999	633.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	107,147.00	0.00%	107,147.00	0.00%	107,147.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,148,578.00)	-36.10%	(733,885.00)	-49.92%	(367,535.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	83,099.00	0.00%	83,099.00	0.00%	83,099.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				350,000.00		350,000.00
11. Total (Sum lines B1 thru B10)		47,018,896.00	1.32%	47,639,393.00	1.88%	48,537,259.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,152,087.00		(1,782,985.00)		(687,171.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,808,107.59		11,960,194.59		10,177,209.59
2. Ending Fund Balance (Sum lines C and D1)		11,960,194.59		10,177,209.59		9,490,038.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,927,559.00		1,704,454.00		1,701,262.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,559,265.00		4,518,138.00		4,202,992.00
2. Unassigned/Unappropriated	9790	4,468,370.59		3,949,617.59		3,580,784.59
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,960,194.59		10,177,209.59		9,490,038.59

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,559,265.00		4,518,138.00		4,202,992.00
c. Unassigned/Unappropriated	9790	4,468,370.59		3,949,617.59		3,580,784.59
(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)		10,027,635.59		8,467,755.59		7,783,776.59
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - In 2021-2022 the District gave a one time 1.5% off schedule bonus. The District is removing \$425,000 for this one time payment. Additionally, the District is increasing it's class size from in 2022-2023 which results in a drop of 11 FTE. However 7 of the FTE were being paid for out of COVID funding so the net effect is approximately \$290,000 in certificated salaries. In 2023-2024 the district will increase it's class size by one additional student which is projected to save 3 additional FTE or approximately \$217,500 in certificated salaries.						
B2d - In 2021-2022 the district gave a one time 1.5% off schedule bonus. The District is removing \$138,000 to account for the one time payment.						
B10 - Debt service payment for potential retirement incentive for certificated non-managment personnel.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	10,367,540.00	-37.79%	6,450,118.00	-42.59%	3,702,944.00
3. Other State Revenues	8300-8599	5,645,959.00	-14.97%	4,800,700.00	-11.52%	4,247,726.00
4. Other Local Revenues	8600-8799	4,330,101.00	0.26%	4,341,485.00	0.48%	4,362,366.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	9,752,992.00	3.30%	10,075,118.00	0.32%	10,107,785.00
6. Total (Sum lines A1 thru A5c)		30,096,592.00	-14.72%	25,667,421.00	-12.65%	22,420,821.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,795,119.00		6,918,977.00
b. Step & Column Adjustment				61,001.00		65,066.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(937,143.00)		(1,638,894.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,795,119.00	-11.24%	6,918,977.00	-22.75%	5,345,149.00
2. Classified Salaries						
a. Base Salaries				3,805,629.00		3,748,133.00
b. Step & Column Adjustment				58,752.00		59,011.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(116,248.00)		(282,985.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,805,629.00	-1.51%	3,748,133.00	-5.98%	3,524,159.00
3. Employee Benefits	3000-3999	6,939,111.00	-3.38%	6,704,646.00	-7.84%	6,179,173.00
4. Books and Supplies	4000-4999	3,460,891.00	-51.49%	1,679,048.00	-28.74%	1,196,445.00
5. Services and Other Operating Expenditures	5000-5999	4,867,716.00	0.18%	4,876,374.00	-1.12%	4,821,942.00
6. Capital Outlay	6000-6999	3,432,887.00	-98.58%	48,825.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,250,000.00	0.00%	1,250,000.00	0.00%	1,250,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,084,168.00	-32.31%	733,885.00	-49.92%	367,535.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		32,635,521.00	-20.46%	25,959,888.00	-12.62%	22,684,403.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,538,929.00)		(292,467.00)		(263,582.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,197,210.21		1,658,281.21		1,365,814.21
2. Ending Fund Balance (Sum lines C and D1)		1,658,281.21		1,365,814.21		1,102,232.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,658,281.21		1,365,814.21		1,102,232.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,658,281.21		1,365,814.21		1,102,232.21

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - In 2022-2023 the District is reducing its certificated salaries for 4 independent study teachers and 7 classroom teachers that were hired to reduce combo classes that were paid for out of COVID funding. The 7 classroom teachers and 1 of the independent study teachers will be moved back to unrestricted funding. In 2023-2024 the District is reducing certificated salaries by 1 administrator position, 6 counselors and 14 WIN/LST teachers, due to the exhaustion of one time COVID funding. B2d - In 2022-2023 the district is reducing classified salaries for additional hours for BSS, OA2 and Health Techs that were given in 2021-2022. In 2023-2024 the district is reducing classified salaries for 10 curriculum specialists paid for out of COVID funding and 1 BCBA out of Educator Effectiveness Grant.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	57,317,765.00	-5.21%	54,332,543.00	3.72%	56,354,159.00
2. Federal Revenues	8100-8299	10,442,540.00	-37.51%	6,525,118.00	-42.10%	3,777,944.00
3. Other State Revenues	8300-8599	6,811,714.00	-12.51%	5,959,228.00	-9.20%	5,410,985.00
4. Other Local Revenues	8600-8799	4,695,556.00	0.24%	4,706,940.00	0.44%	4,727,821.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		79,267,575.00	-9.77%	71,523,829.00	-1.75%	70,270,909.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,782,425.00		30,587,139.00
b. Step & Column Adjustment				456,857.00		464,044.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,652,143.00)		(1,856,394.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,782,425.00	-3.76%	30,587,139.00	-4.55%	29,194,789.00
2. Classified Salaries						
a. Base Salaries				10,990,105.00		10,914,985.00
b. Step & Column Adjustment				179,128.00		181,703.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(254,248.00)		(282,985.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,990,105.00	-0.68%	10,914,985.00	-0.93%	10,813,703.00
3. Employee Benefits	3000-3999	16,734,160.00	-0.01%	16,732,605.00	-3.00%	16,230,359.00
4. Books and Supplies	4000-4999	5,066,604.00	-40.41%	3,019,362.00	-14.94%	2,568,391.00
5. Services and Other Operating Expenditures	5000-5999	10,271,767.00	2.28%	10,506,119.00	1.12%	10,624,174.00
6. Capital Outlay	6000-6999	3,433,520.00	-98.58%	48,825.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,357,147.00	0.00%	1,357,147.00	0.00%	1,357,147.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(64,410.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	83,099.00	0.00%	83,099.00	0.00%	83,099.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				350,000.00		350,000.00
11. Total (Sum lines B1 thru B10)		79,654,417.00	-7.60%	73,599,281.00	-3.23%	71,221,662.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(386,842.00)		(2,075,452.00)		(950,753.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,005,317.80		13,618,475.80		11,543,023.80
2. Ending Fund Balance (Sum lines C and D1)		13,618,475.80		11,543,023.80		10,592,270.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	1,658,281.21		1,365,814.21		1,102,232.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,927,559.00		1,704,454.00		1,701,262.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,559,265.00		4,518,138.00		4,202,992.00
2. Unassigned/Unappropriated	9790	4,468,370.59		3,949,617.59		3,580,784.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,618,475.80		11,543,023.80		10,592,270.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,559,265.00		4,518,138.00		4,202,992.00
c. Unassigned/Unappropriated	9790	4,468,370.59		3,949,617.59		3,580,784.59
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,027,635.59		8,467,755.59		7,783,776.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.59%		11.51%		10.93%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,559.75		5,574.90		5,602.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		79,654,417.00		73,599,281.00		71,221,662.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		79,654,417.00		73,599,281.00		71,221,662.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,389,632.51		2,207,978.43		2,136,649.86
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,389,632.51		2,207,978.43		2,136,649.86
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(4,200.00)	0.00	(64,410.00)				
Other Sources/Uses Detail					0.00	83,099.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,200.00	0.00	64,410.00	0.00				
Other Sources/Uses Detail					83,099.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,200.00	(4,200.00)	64,410.00	(64,410.00)	83,099.00	83,099.00		



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	6,047.00	6,046.54		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>6,047.00</b>	<b>6,046.54</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,623.23	5,574.90		
Charter School				
<b>Total ADA</b>	<b>5,623.23</b>	<b>5,574.90</b>	<b>-0.9%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,589.00	5,602.69		
Charter School				
<b>Total ADA</b>	<b>5,589.00</b>	<b>5,602.69</b>	<b>0.2%</b>	<b>Met</b>

#### 1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since 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	5,817	5,834		
Charter School				
<b>Total Enrollment</b>	<b>5,817</b>	<b>5,834</b>	<b>0.3%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,740	5,767		
Charter School				
<b>Total Enrollment</b>	<b>5,740</b>	<b>5,767</b>	<b>0.5%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,782	5,796		
Charter School				
<b>Total Enrollment</b>	<b>5,782</b>	<b>5,796</b>	<b>0.2%</b>	<b>Met</b>

### 2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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	6,320	6,539	
Charter School			
<b>Total ADA/Enrollment</b>	<b>6,320</b>	<b>6,539</b>	<b>96.7%</b>
Second Prior Year (2019-20)			
District Regular	6,047	6,267	
Charter School			
<b>Total ADA/Enrollment</b>	<b>6,047</b>	<b>6,267</b>	<b>96.5%</b>
First Prior Year (2020-21)			
District Regular	5,664	5,920	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>5,664</b>	<b>5,920</b>	<b>95.7%</b>
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>96.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	5,560	5,834		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>5,560</b>	<b>5,834</b>	<b>95.3%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,575	5,767		
Charter School				
<b>Total ADA/Enrollment</b>	<b>5,575</b>	<b>5,767</b>	<b>96.7%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,603	5,796		
Charter School				
<b>Total ADA/Enrollment</b>	<b>5,603</b>	<b>5,796</b>	<b>96.7%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	57,141,450.00	57,317,765.00	0.3%	Met
1st Subsequent Year (2022-23)	54,561,272.00	54,332,543.00	-0.4%	Met
2nd Subsequent Year (2023-24)	55,908,836.00	56,354,159.00	0.8%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	44,832,954.20	50,887,395.32	88.1%
Second Prior Year (2019-20)	43,120,491.97	48,827,536.30	88.3%
First Prior Year (2020-21)	40,425,276.11	44,899,529.10	90.0%
	Historical Average Ratio:		88.8%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.8% to 91.8%	85.8% to 91.8%	85.8% to 91.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	40,966,831.00	46,935,797.00	87.3%	Met
1st Subsequent Year (2022-23)	40,862,973.00	47,556,294.00	85.9%	Met
2nd Subsequent Year (2023-24)	41,190,370.00	48,454,160.00	85.0%	Not Met

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

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

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

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

For FY 22-23 and 23-24 the District is implementing higher class sizes which results in a decrease of approximately \$1,000,000 and \$185,000, respectively, in teacher salaries and benefits. However, at the same time costs for supplies and services are increasing due to CPI.

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	12,185,627.00	10,442,540.00	-14.3%	Yes
1st Subsequent Year (2022-23)	2,920,049.00	6,525,118.00	123.5%	Yes
2nd Subsequent Year (2023-24)	2,429,314.00	3,777,944.00	55.5%	Yes

**Explanation:**  
(required if Yes)

FY 21-22 - At adopted the District was recognizing more federal covid revenue in anticipation of costs that would be incurred in the current year. However, these costs have been pushed out to subsequent fiscal years. The District is recognizing more in Federal revenue for the three year period due to the state reclassifying the Expanded Learning Grant from a State revenue to a Federal revenue.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	7,946,728.00	6,811,714.00	-14.3%	Yes
1st Subsequent Year (2022-23)	5,726,319.00	5,959,228.00	4.1%	No
2nd Subsequent Year (2023-24)	5,734,834.00	5,410,985.00	-5.6%	Yes

**Explanation:**  
(required if Yes)

The major decrease in current fiscal year can be attributed to a reduction in the STRS on-behalf revenue. The District was using prior year at adopted and has since received an updated calculation. This new lower amount was also used in subsequent fiscal years, but is offset by increased lottery revenue projections and additional state revenue such as the Educator Effectiveness Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	4,203,152.00	4,695,556.00	11.7%	Yes
1st Subsequent Year (2022-23)	4,153,846.00	4,706,940.00	13.3%	Yes
2nd Subsequent Year (2023-24)	4,180,859.00	4,727,821.00	13.1%	Yes

**Explanation:**  
(required if Yes)

The increase to Other Local Revenue from Adopted to First Interim can be attributed to higher AB602 revenues due to an increase in the funding rate provided by the state. The equates to about \$500,000 additional AB602 funding for each Fiscal Year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	2,605,797.00	5,066,604.00	94.4%	Yes
1st Subsequent Year (2022-23)	2,203,517.00	3,019,362.00	37.0%	Yes
2nd Subsequent Year (2023-24)	2,266,716.00	2,568,391.00	13.3%	Yes

**Explanation:**  
(required if Yes)

In the current year the district received students desks that were budgeted to be received last fiscal year, approx 1.4M. The additional increase is due to recognizing carryover funds from prior fiscal year. In the outyears the increase is due to spending remaining Covid funding and to account for the CPI increase.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	9,901,421.00	10,271,767.00	3.7%	No
1st Subsequent Year (2022-23)	9,813,139.00	10,506,119.00	7.1%	Yes
2nd Subsequent Year (2023-24)	9,848,582.00	10,624,174.00	7.9%	Yes

**Explanation:**  
(required if Yes)

In the two subsequent years the District is accounting for an increase in services due to CPI. Additionally, the District is accounting for the higher costs to run ASES program due to an increase in funding.

## 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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	24,335,507.00	21,949,810.00	-9.8%	Not Met
1st Subsequent Year (2022-23)	12,800,214.00	17,191,286.00	34.3%	Not Met
2nd Subsequent Year (2023-24)	12,345,007.00	13,916,750.00	12.7%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	12,507,218.00	15,338,371.00	22.6%	Not Met
1st Subsequent Year (2022-23)	12,016,656.00	13,525,481.00	12.6%	Not Met
2nd Subsequent Year (2023-24)	12,115,298.00	13,192,565.00	8.9%	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)

FY 21-22 - At adopted the District was recognizing more federal covid revenue in anticipation of costs that would be incurred in the current year. However, these costs have been pushed out to subsequent fiscal years. The District is recognizing more in Federal revenue for the three year period due to the state reclassifying the Expanded Learning Grant from a State revenue to a Federal revenue.

**Explanation:**

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

The major decrease in current fiscal year can be attributed to a reduction in the STRS on-behalf revenue. The District was using prior year at adopted and has since received an updated calculation. This new lower amount was also used in subsequent fiscal years, but is offset by increased lottery revenue projections and additional state revenue such as the Educator Effectiveness Grant.

**Explanation:**

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

The increase to Other Local Revenue from Adopted to First Interim can be attributed to higher AB602 revenues due to an increase in the funding rate provided by the state. The equates to about \$500,000 additional AB602 funding for each Fiscal Year.

- 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)

In the current year the district received students desks that were budgeted to be received last fiscal year, approx 1.4M. The additional increase is due to recognizing carryover funds from prior fiscal year. In the outyears the increase is due to spending remaining Covid funding and to account for the CPI increase.

**Explanation:**

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

In the two subsequent years the District is accounting for an increase in services due to CPI. Additionally, the District is accounting for the higher costs to run ASES program due to an increase in funding.

## 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	2,181,983.94	2,033,906.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,061,655.00	

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)

Per direction from LACOE the District may also exclude resources 3212,3213,3214, 7425, and 7426 as these are also one-time covid funding sources. The budget expenditures to base the 3% on is \$66,371,343, when these resources are removed. The minimum calculated contribution to be made is \$1,991,140. The District's contribution of \$2,033,906 exceeds this minimum amount.



## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.6%	11.5%	10.9%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>4.2%</b>	<b>3.8%</b>	<b>3.6%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	2,152,087.00	47,018,896.00	N/A	Met
1st Subsequent Year (2022-23)	(1,782,985.00)	47,639,393.00	3.7%	Met
2nd Subsequent Year (2023-24)	(687,171.00)	48,537,259.00	1.4%	Met

### 8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

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

## 9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2021-22)	13,618,475.80	Met
1st Subsequent Year (2022-23)	11,543,023.80	Met
2nd Subsequent Year (2023-24)	10,592,270.80	Met

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

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

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

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

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	11,250,525.00	Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	5,560	5,575	5,603
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	79,654,417.00	73,599,281.00	71,221,662.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	79,654,417.00	73,599,281.00	71,221,662.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,389,632.51	2,207,978.43	2,136,649.86
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,389,632.51</b>	<b>2,207,978.43</b>	<b>2,136,649.86</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,559,265.00	4,518,138.00	4,202,992.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,468,370.59	3,949,617.59	3,580,784.59
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	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)	10,027,635.59	8,467,755.59	7,783,776.59
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.59%	11.51%	10.93%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,389,632.51</b>	<b>2,207,978.43</b>	<b>2,136,649.86</b>
Status:	Met	Met	Met

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(10,545,765.00)	(9,752,992.00)	-7.5%	(792,773.00)	Not Met
1st Subsequent Year (2022-23)	(11,043,808.00)	(10,075,118.00)	-8.8%	(968,690.00)	Not Met
2nd Subsequent Year (2023-24)	(11,195,018.00)	(10,107,785.00)	-9.7%	(1,087,233.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	10,784.00	83,099.00	670.6%	72,315.00	Not Met
1st Subsequent Year (2022-23)	10,784.00	83,099.00	670.6%	72,315.00	Not Met
2nd Subsequent Year (2023-24)	10,784.00	83,099.00	670.6%	72,315.00	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

The contribution in each fiscal year is decreasing due to increased AB602 funding of approximately \$500,000.

- 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)

The District had to contribute more to Preschool Fund 12 due to rising costs and the District's plan to recognize indirect costs that were not accounted for at adopted budget. Approx \$60,000

- 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)






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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The increases in annual payments are related to the GO Bond payments which are done by the county treasurer using funding from property taxes. The increase to compensated absences has increased due to employees not being able to take as much time off or not required to use vacation balances due to COVID.

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

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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?

Yes

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
10,994,503.00	13,514,958.00
0.00	0.00
10,994,503.00	13,514,958.00
Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2021

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
944,913.00	1,170,723.00
944,913.00	1,170,723.00
944,913.00	1,170,723.00

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

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

374,066.00	374,066.00
374,066.00	374,066.00
374,066.00	374,066.00

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

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

469,681.00	469,681.00
469,681.00	469,681.00
469,681.00	469,681.00

- d. Number of retirees receiving OPEB benefits

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

46	46
46	46
46	46

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)

No
----

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

n/a
-----

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

n/a
-----

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

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


4. Comments:

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## 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	309.9	330.7	315.7	292.7

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?

No

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?

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

No

No

No

#### One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year  
or

0.0%

#### 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

309,377

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
8,054	8,054	8,054
varies	varies	varies
0.0%	0.0%	0.0%

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

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

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

Yes		
425,318	0	0

One-time 1.5% off schedule

**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
640,985	650,600	660,359
1.9%	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	Yes	Yes
No	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.):

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	215.5	235.8	232.3	224.8

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?

No

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?

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

No

No

No

### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

101,449

7. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0

0

0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
8,054	8,054	8,054
varies	varies	varies
0.0%	0.0%	0.0%

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

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

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

Yes		
138,762		

One-time 1.5% off schedule

**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
190,705	193,556	196,469
1.9%	1.5%	1.5%

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

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

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

**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.):

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

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

#### Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	56.0	58.8	58.8	57.8

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

#### Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
82,134		
0.0%		

#### Negotiations Not Settled

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

76,052

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Up to 13,384.68	Up to 13,384.68	Up to 13,384.68
varies	varies	varies
0.0%	0.0%	0.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
134,000	136,010	138,050
1.8%	1.5%	1.5%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
0	0	0
0.0%	0.0%	0.0%



## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

**Comments:**  
(optional)

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

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