

**Petaluma  
City Schools**



**First  
Interim  
2021-2022**

**PETALUMA CITY SCHOOLS**

**TO: BOARD OF EDUCATION**

**FROM: CHRIS THOMAS  
CHIEF BUSINESS OFFICIAL**

**DATE: DECEMBER 14, 2021**

**SUBJECT: DISCUSSION/ ACTION: APPROVAL OF THE PETALUMA CITY  
(ELEMENTARY)/JOINT UNION HIGH SCHOOL DISTRICTS BUDGET REVISION  
#1 AND THE FIRST INTERIM REPORT FOR 2021-22**

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**SITUATION:** The First Interim Report is the first of two interim budget reports required by AB 1200, which was passed into law in 1991 and became effective on January 1, 1992. AB 1200 was enacted to establish a process of fiscal monitoring to ensure fiscal solvency for school districts and county offices. Districts are required by Education Code 42130 to submit a report on their financial status as of October 31. The purpose of this report is to determine an appropriate certification to the State of California regarding the District's ability to meet its financial obligations for the current and two subsequent fiscal years. The Sonoma County Office of Education is responsible for either accepting or changing the District's certification (positive, qualified or negative). Once the County Office completes their review, they forward to the California Department of Education, a report confirming the certification of each District in the county.

In addition, the *Working Budget* for all funds is monitored on a regular basis and adjusted for any new or additional information that becomes available. Budget revisions are taken to the Board of Education on a regular basis for review and approval. Included in the attached budget assumptions are details on some of the significant changes between the Adopted Budget and Budget Revision #1. In addition, they include detailed assumptions for the Multi-Year projections for the General Fund. The forms included in the First Interim Report are as follows:

- Form 01 - General Fund
- Forms 11-51 – Other Funds
- Form AI – Average Daily Attendance
- Form MYPI – Multi-Year Projections
- Form CASH – Cash Flow Worksheet
- Form CSI – Criteria & Standards Review
- Form TRC – Technical Reviews

Budget Revision #1 includes a revision for the General Fund and all of the Other Funds. All of the ending fund balances are projected to be positive and include the following funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (21 & 22)
- Capital Facilities Fund 25 (25 & 26)
- Special Reserve Fund for Capital Outlay Projects Fund 40 (40 & 41)
- Bond Interest and Redemption Fund 51
- Downtown Enterprise Fund 63

- ❑ Self-Insurance Fund 67
- ❑ Foundation – Private Purpose Trust Fund 73

**PLAN:** As the First Interim Report and Multi-year Projections indicate, Petaluma City (Elementary)/Joint Union High School Districts will be able to meet its financial obligations for the current year and two subsequent years. This agenda item presents for Board authorization, the approval of Budget Revision #1 and the First Interim Report for the 2021-22 Fiscal Year with a positive certification.

**FISCAL IMPACT:** In compliance with GASB 54, the components of the ending fund balance are as follows:

<b>Non-spendable</b>		
Revolving Cash	\$	27,200
Stores Inventory	\$	0
Prepaid Expenditures	\$	0
<b>Restricted</b>	\$	0
<b>Committed</b>	\$	0
<b>Assigned</b> (Board Designated)		
2% Additional REU	\$	2,429,592
South County Consortium Reserves	\$	1,116,538
Local Site Donations	\$	0
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties (REU)	\$	3,644,388 3% State Required Reserve
Available Balance over Reserves	\$	<u>5,219,531</u>
 Total Ending Fund Balance		 \$12,437,249

**STAFF RECOMMENDATIONS:** that the Board approve the Petaluma City (Elementary)/Joint Union High School Districts Budget Revision #1 and First Interim Report for the 2021-22 Fiscal Year.

Signature of District Officer

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Christine Thomas  
Chief Business Official

**Petaluma City Schools**  
**1<sup>st</sup> Interim Narrative and Budget Assumptions**  
**2021-22 Fiscal Year**

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

The State and the District are in the ninth year of implementation of the Local Control Accountability Plan (LCAP). The LCAP is a three-year plan with essentially 5 sections; the first of which is the *Plan Summary* that describes highlights and performance gaps as well as a budget summary; the second is the *Annual Update and Analysis*, which describes the activities, services and costs for the current year; the third is *Stakeholder Engagement* which describes the involvement process and the impact on the LCAP; the fourth is the *Goals, Actions, and Services* for the upcoming three years; and the fifth is the *Demonstration of Increased or Improved Services for Unduplicated Pupils*, which calculates the proportionality both in terms of dollars and percentage.

Over the past several months, essentially since March 2020, the State has been dealing with the impacts of the COVID-19 pandemic, which created unique challenges for many industries, but in particular TK-12 grade education. Issues related to improved ventilation in classrooms and other school settings, the need for all kinds of Personal Protective Equipment (PPE), and various levels of plexiglass installation have been the focus for many school districts and certainly for Petaluma City Schools. In addition, with the return of In-Person-Instruction, there are now vaccine and testing requirements, implementation of the COVID Safety Plans at the schools, and other new mandates by the California Department of Public Health (CDPH) created to keep students and staff safe. All of this has created a very new environment for public school districts to operate in and coupled with severe staffing shortages exacerbated by the pandemic, has created even greater challenges.

In an effort to assist school districts, the Federal and State government agencies have provided a significant level of one-time funds in various forms to help to offset the impact the pandemic has made for student learning loss as well as the need for a modified learning environment. A summary of these funds are as follows:

- FEDERAL
  - GEER II \$164,346 (09/30/23)
  - ESSER II (CRRSA) \$1,872,819 (09/30/23)
  - ESSER II (SEA) \$716,202 (09/30/23)

- ESSER III (80%) \$3,367,283 (09/30/24)
  - ESSER III (20%) Summer School/After School \$841,821 (09/30/24)
  - ESSER III (SEA) \$466,534 (09/30/24)
  - ESSER III ((LL) \$804,243 (09/30/24)
- STATE
    - ELO (90%) \$2,231,229 (09/30/24)
    - ELO (10%-Paraprofessional) \$480,972 (09/30/24)
    - In-Person-Instruction (IPI) \$2,567,452 (09/30/24)
    - Expanded Learning Opportunities (06/30/23)
    - Special Ed Learning Recovery (06/30/23)

While these one-time funds are of great assistance to school districts in addressing the needs of student learning loss and ensuring the learning environment is safe with an adequate amount of PPE, testing, ventilation, etc, it does not address other challenges that the pandemic have created. Some of these challenges include a significant drop in enrollment over the past two years.

Historically, Petaluma City Schools has had a fairly stable level of enrollment averaging around 7500 students TK-12<sup>th</sup> grade. This number has dropped precariously to just under 7200 as of November 2021. Fortunately, the State has allowed school districts in California to continue to use 2019-20 P-2 ADA (Pre-pandemic) in an effort to "hold districts harmless" due to the significant pandemic related attendance issues. This has allowed the District to continue to have the LCFF calculations use this higher level of ADA to keep the LCFF State revenue flat over the past 2 years regardless of the actual student enrollment and attendance. This "hold harmless" is currently slated to end June 30, 2022. The loss of over over 250 students from the 2019-20 to the 2022-23 Fiscal Year means a loss of revenue of approximately \$1.6 million in LCFF Revenues.

In addition, districts are facing a significant increase in the State Teachers Retirement System (STRS) rate from 16.15% to 19.1% in 2022-23 and beyond. This creates a "balloon" payment of over \$880,000 next year. Likewise, the PERS rate continues to increase significantly each year from 22.91% to 26.10% (2022-23) and 27.1% (2023-24) creating projected ongoing increases of \$450,000 to \$165,000 in each of the next two years. These increases combined with continued large increases in Property and Liability Insurance, rising costs of utilities, and step and column increases are further compounded by the projection of declining enrollment.

Another area of concern is the significant challenges and delays in procurement of goods. This is an issue that all States are struggling with across many industries and public education is no exception. For example, in the area of Food Service, the State has approved the "summer seamless" program for all schools and Districts in the current and 2022-23 Fiscal Years. This program means that all students eat for free. While this is great news for our students and families, it has significantly increased participation in our meal service which has in turn overwhelmed our kitchen staff and existing facilities. This coupled with staffing shortages and procurement issues related to being able to order and have food product delivered in a timely and consistent schedule has wreaked havoc with our menu offerings. To further exacerbate the already overwhelmed food industry, a main vendor used by school districts in California decided in early August to pull out of the State and stop providing critical items for many school District Food Service Programs in the State. While Petaluma City Schools did not use this vendor, the rush

by other District to purchase products from the food vendors we do use created immediate and ongoing shortages in product availability. While staff have worked to address these issues and come up with varied menu items with greater flexibility in menu development, the challenges not only persist but change day to day. And, this is only one example of the procurement crisis. There are many more example in getting new replacement equipment and other maintenance related items such as HVAC units. In response, staff has become creative in trying to address these challenges as they arise.

## **PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS**

The 1<sup>st</sup> Interim Report is the first of two interim reports the district is required to prepare and is intended to present information on the financial position of the District as of October 31, 2021. Therefore, the information and details included in the current Budget Revision #1 and the 1<sup>st</sup> Interim Report are based on information included in the State budget as well as any other information from Federal, State and local agencies.

For the 1<sup>st</sup> Interim Report and Budget Revision #1, the following are the major assumptions used to support the numbers for both revenues and expenses:

### **2021-22 Budget Assumptions (Budget Revision #1)**

#### **Local Control Funding Formula:**

- **Average Daily Attendance (ADA):**
  - Total ADA 7168.37
  - Preliminary CBEDS Enrollment 7,174
- **2019-20 P-2 ADA @ 6,247.14**  
**Estimated Charter ADA @ 921.23**
- **Estimated Percentage of students who qualify for Free and Reduced Meal 42.99%  
Elementary and 43.01% Secondary**
- **Statutory Cost of Living Adjustment (COLA) ~ 5.07%**
- **Education Protection Act Funds \$3,017,325 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)**
- **The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School**
- **The budget was revised for current local property tax projections (J29B)**

#### **Funds included in the General Fund**

- 01 PCS Elementary and Secondary District
  - 03 Mary Collins at Cherry Valley Charter
  - 04 Penngrove Elementary School
  - 06 South County Consortium
  - 07 Petaluma Accelerated Charter
- 
- **Lottery Funding (using Lottery ADA) was adjusted for Prior Year Adjustments**
  - **Revenues for Mandated Cost Reimbursements Block Grant included \$319,009**

# PETALUMA CITY SCHOOLS

## BUDGET ASSUMPTIONS

### Other Revenues:

- Other State revenue based on current estimates
  - State Reimbursement for assessments and testing based on actual receipts
  - STRS On Behalf payments \$5,549,089 no change
  - ASES Grant @ \$253,444 no change
  - State Mental Health Funds \$449,021 no change
  - State Workability Funds \$135,915 (Special Ed) no change
- Other Local Revenues included are as follows:
  - Update budget for Interest Earnings based on current interest rates/projections (\$204,000) no change
  - Increases in Local Donations which are budgeted as received
  - Childcare Center Fees \$41,939
  - Parcel Tax \$1,205,000 (Secondary) \$770,000 (Elementary) no change
  - Leases and Rentals \$125,000 no change
  - Estimated Pupil Transportation Revenues from Districts \$330,000 no change
  - Estimated Fuel Mechanics fees from City/Other Agencies \$350,000 no change
  - Estimated Live Oak 1% LCFF Calcs \$24,000 no change
  - Estimated Live Oak Special Ed Reimbursement \$153,786; Nursing \$13,852
  - Estimated iPad Insurance Fee Collections \$126,000 Increase
  - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$4,006,177 (8792); \$1,537,095 (8181)
  - Federal Mental Health \$200,000 (Board & Care Reimbursement)
  - Title I \$551,919 + Est. Def Revenue/Carryover \$221,899
  - Title I CSI \$567,804 (One-time)
  - Title II + Def Revenue/Carryover \$289,388
  - Title III LEP + Def Revenue/Carryover \$186,981
  - Title III Immigrant Ed Def Revenue/Carryover only \$8855 (Dropped below 5%)
  - Title IV ESEA + Def Revenue/Carryover \$78,124
  - COVID-19 Resources -State
    - ELO (90%) \$2,231,229 (09/30/24)
    - ELO (10%-Paraprofessional) \$480,972 (09/30/24)
    - In Person Instruction (IPI) \$2,569,452 (09/30/24)
    - Expanded Learning Opportunities \$600,225 (06/30/23)
    - Special Ed Learning Recovery \$715,484 (06/30/23)
  - COVID-19 Resources-Federal
    - GEER II \$164,393 (09/30/23)
    - ESSER II (CRRSA) \$1,872,819 (09/30/23)
    - ESSER II (SEA) \$716,280 (09/30/23)
    - ESSER III (80%) \$3,367,5/6 (09/30/24)
    - ESSER III (20%) Summer School/After School \$841,821 (09/30/24)
    - ESSER III (SEA) \$466,534 (09/30/24)
    - ESSER III ((LL) \$804,243 (09/30/24)

## PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

- The contribution to Restricted Programs:
  - Special Education was increased based on current estimates for NPS/NPA, SOCC, and current staffing \$14.1 million
  - Maintain 3% contribution to Routine Restricted Maint required by State \$3.5M

### *Expenditures & Restricted Programs:*

- **Salaries & Benefits:** During the past few months, the budget for salaries and benefits have been revised to reflect staffing changes and Step & Column movement for both certificated, classified, and management. In addition, it includes changes requested by the school sites and departments for carryover balances. The modifications include budgeting certificated and classified hourly amounts for extra duty, overtime, and/or certificated stipends for additional work such as curriculum committees.
  - This year, it also includes budgeting approximately \$389,000 in Local Site carryover from 2020-21 (one-time)
  - Increase STRS Rate from 16.15% to 16.92%
  - Increase PERS Rate increase from 20.7% to 22.91%
  - No Change in STRS On-Behalf \$5.55M
- The budget for Materials & Supplies and Other Operating Expenditures have been reviewed and updated for current information, as well as site requests for budget transfers. Initially, the 2020-21 carryover is posted to a 4330 object, and then the site/departments request transfers to more appropriate expenditure accounts based on the needs of the site and/or school site plans. Many of these adjustments include the addition of temporary staff to support the programs using carryover dollars and will continue throughout the year. This year, it also includes a significant amount of COVID-19 funds that will be used in 2022-23 and 2023-24. Some of the Categorical Carryover is as follows:
  - Career Technical Education (CTE) Improvement Grant
  - CSI Federal Grant
  - Parcel Tax carryover
  - Federal Grants
    - COVID-19 Funds
    - Title I, II, III, & IV
  - Mental Health Funds
- In the area of Other Operating Expenditures, the most significant adjustments are related to increases in Other Contract Services due to local site donations related to outdoor education and field trips, loss of ERATE credits related to telecommunications changes in contracts related to special education specifically in the areas of NPS and NPA, as well as contract services related to Routine Restricted Maintenance (tree removal, fire alarm repairs, building repairs, HVAC units, vehicle repairs, etc.). In addition, there are very minor adjustments updated for current information, as well as site requests for budget transfers.

Adjustments to utilities based on current estimates, increase of First Student contracts based on bus routes, reductions to P&L based on final premium information, mentor contracts, counseling contracts (Sunny Hills), gopher abatement, field trips contracts,



## PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

athletic contracts and fees (Officials), repayment of unused 2019-20 Title II and Title III funds, increases in cost for leased space for the Adult Transition Program, etc.

- Capital Outlay budgets - Increases related to CTE equipment primarily for autoshop; \$1.3 million dollars in new electric buses and infrastructure as well as the preschool building grant
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were increased. 4.04% CDE approved rate
- Contribution to Other Funds decreased based on revenue increases projected under the Summer Seamless State program.

### Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Fund 51 (Debt Service-Bond proceeds)
- Fund 63 Other Enterprise Fund
- Fund 67 Self-Insurance Fund
- Fund 73 Foundation Private Purpose Trust Fund (Schwobeda Scholarship Fund)

### Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
  - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
  - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
  - South County Consortium ending fund balance of \$1,116,538

### All Other Funds:

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities

## PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

### *Parcel Tax Summary*

Secondary Revenues \$1,205,000 + Carryover of \$261,628

- Technology \$245,370
- Add 6.0 FTE High Schools \$645,189
- Library Services \$548,973 (Contribution of \$403,820 LCFF)
- Site Allocations Library/Tech/Music/Art \$430,916 (includes carryover)

Elementary Parcel Tax \$770,000 Revenues + Carryover of \$444,256

- Library Services \$126,243
- Reduce Class-size /Learning loss \$74,813
- Art Docent K-6 \$49,157
- K-6 Music \$400,447
- Reading Specialist \$289,995
- Site Allocations for Technology \$24,560 + Carryover \$44,672
- Technology/Fees \$204,369

### *Multi-year Projections:*

#### Revenues:

- Loss of use of 2019-20 ADA in both subsequent years
  - Decline of approx.. 280 students in current year and enrollment projections reflecting minimal increase for Transitional Kinder phased-in implementation for the next two years (1 class-24 each year)
  - Loss of 249 ADA in 2022-23 and slight increase of 15 ADA in 2023-24
  - Flat enrollment and ADA for Charters
- Local Control Funding Formula
  - Assume COLA @ 2.48% (2021-22) and 3.11% (2022-23)
  - Assume same level of % FRM/EL unduplicated counts
  - Per LCFF Calcs. (2022-23 & 2023-24)
- Federal and State Categorical programs
  - Unrestricted:
    - Add 1.5% COLA (2022-23 & 2023-24)
  - Restricted:
    - Eliminate one-time Cares Act \$5.35m
    - Eliminate prior year deferred revenue/carryover
      - Federal \$460K
      - State \$460K
- No Change in Other Federal Revenue (2022-23 & 2023-24)
- Assume no change in Interest Earnings (2022-23 & 2023-24)
- Assume ongoing revenues for Mandated Block Grant (2022-23 & 2023-24)
- Assume no change in rates for Lottery Funds (Non-Prop 20 & Prop 20) (2022-23 & 2023-24)
- Assume increase in contribution to Special Education of approximately \$400,000/\$300,000 (2022-23 & 2023-24)

**PETALUMA CITY SCHOOLS**  
**BUDGET ASSUMPTIONS (Multi-year Projections)**

- Assume ongoing 3% contribution to RRM (2022-23 & 2023-24)
- Assume ongoing Parcel Tax Revenues (2022-23 & 2023-24)
- Assume no change in Special Education revenues 1% COLA (2022-23 & 2023-24)
- Other Local Revenues (not including Parcel Tax)
  - Assume no change in local revenues - unrestricted
  - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

**Expenditures:**

- Salaries:
  - Assume step & column for both certificated and classified personnel at approximately 1% (2022-23 & 2023-24)
  - Assume Reduction in Certificated salaries \$1M in each of the subsequent years for COVID funded positions (50%)
  - Assume Reduction in Classified salaries \$450K in each of the subsequent years for COVID funded positions (50%)
- Employee Benefits:
  - Assume reductions in driven costs for COVID funded position reductions in both subsequent years <\$450,000> (see above)
  - Assume increase for Step and Column costs
  - Assume increases of \$465,000/\$146,000 per year due to PERS potential rate increases
    - 26.1% 2022-23; 27.1% 2023-24
      - Unrestricted 80%
      - Restricted 20%
  - Assume increases of \$883,000/\$0 per year due to STRS potential rate increases
    - 19.1% 2022-23; 19.1% 2023-24
      - Unrestricted 80%
      - Restricted 20%
- Assume no change in rates for other driven costs at this time
- Assume no change in H&W benefits in subsequent years
- Assume decrease in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets
  - Unrestricted \$390K
  - Restricted
    - \$5.5 million due to State & Federal Carryover (2022-23)
    - \$4.45 million 50% of budget COVID 19 funds (2022-23); Final costs in 2023-24 \$3.5 Million
    - \$260K in Parcel Tax Carryover (2022-23)
  - Add 2% CPI

**PETALUMA CITY SCHOOLS**  
**BUDGET ASSUMPTIONS (Multi-year Projections)**

- Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets
  - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$3.8 million - restricted
    - \$450,000 million 50% of budget COVID 19 funds (2022-23); Final costs in 2023-24 \$450,000
  - Assume increases of 2% CPI (2022-23 & 2023-24) restricted
- Capital Outlay
  - Assume ongoing capital outlay expense
  - Reduce \$475,000 in one-time Preschool Grant
  - Reduce one-time Bus Replacement Grant \$1.4
  - Reduce one-time CTEIG Capital Equipment \$135,000
- Reduce Indirect costs due to reduction of carryover and one-time funds
- Assume no change in Indirect Cost Rate (2022-23 & 2023-24)
- Assume ongoing fee-for-service costs from SCOE (2022-23 & 2023-24)

**Other Adjustments (Line 10)**

- None

**Ending Fund Balance & Reserves:**

- Assume no change in Revolving Fund account (2022-23 & 2023-24)
- Assume ongoing 3% reserve for economic uncertainty (2022-23 & 2023-24)
- Board Assigned:
  - Maintain additional 2% reserve (\$2,093,896 & \$2,005,990)
  - Maintain South County Consortium ending fund balance of \$1,116,538K
- Assume continued positive ending fund balance in General Fund

## SSC School District and Charter School Financial Projection Dashboard 2021–22 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2021–22 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>LCFF PLANNING FACTORS</b>					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance Statutory COLA	2.31%	1.70% <sup>1</sup>	2.48% <sup>2</sup>	3.11% <sup>2</sup>	3.54% <sup>2</sup>
Planning COLA	0.00%	5.07% <sup>3</sup>	2.48%	3.11%	3.54%

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

\*Average daily attendance (ADA)

<b>OTHER PLANNING FACTORS</b>						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.40%	3.96%	2.65%	2.36%	2.51%
California Lottery	Unrestricted per ADA	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00
	Restricted per ADA	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.26%	2.14%	2.60%	2.70%	2.80%
CalSTRS Employer Rate <sup>5</sup>		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.50%	0.50%	0.20%	0.20%

<b>STATE MINIMUM RESERVE REQUIREMENTS</b>	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amounts carried forward from the May Revision as they do not materially differ from COLA calculated by independent economist, and the Department of Finance has not provided updated figures.

<sup>3</sup>Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS) rates in 2021–22 are final. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021–22 and 2022–23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)0

# The Common Message

2021-22 First Interim Report



**BASC**  
Business and Administration  
Steering Committee

## Writers and Contributors

Topic		
Background	Committee	
Introduction	Committee	
Key Guidance	Mike Simonson, San Diego	Dean West, Orange
Significant Changes Since Budget Adoption	Mike Simonson, San Diego	Dean West, Orange
Independent Study	Janet Riley, Merced	Kate Lane, Marin
Form J-13A	Janet Riley, Merced	
Federal and State Funds (ESSER III)	Priscilla Quinn, Kern	Mary Downey, Sonoma
New Plan Requirements	Josh Schultz, Napa	Shannon Hansen, San Benito
Planning Factors/MYP	Shannon Hansen, San Benito	Janet Riley, Merced
Expanded Learning Opportunities Program	Kate Lane, Marin	Lisa Rico, Tuolumne
LCAP	Josh Schultz, Napa	Nick Schweizer, Sacramento
Reserves / Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Early Childhood Education	Fernie Marroquin, Tulare	Janet Riley, Merced
Summary	Mike Simonson, San Diego	Dean West, Orange

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# Sources

<b>Association of California School Administrators</b>
<b>Ball / Frost Group, LLC</b>
<b>Bob Blattner and Associates</b>
<b>Bob Canavan, Federal Management Strategies</b>
<b>California Association of School Business Officials</b>
<b>California Collaborative for Educational Excellence</b>
<b>California Department of Education</b>
<b>California Department of Finance</b>
<b>California Public Employees' Retirement System</b>
<b>California State Teachers' Retirement System</b>
<b>California State Board of Education</b>
<b>California School Boards Association</b>
<b>California School Information Services</b>
<b>Capitol Advisors</b>
<b>Fiscal Crisis and Management Assistance Team</b>
<b>K-12 High Speed Network</b>
<b>Michael Hulsizer, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools</b>
<b>National Forest Counties and Schools Coalition</b>
<b>School Services of California</b>
<b>Schools for Sound Finance (SF2)</b>
<b>Small School Districts' Association</b>
<b>Statewide LEC Co-chairs</b>
<b>WestEd</b>

Sonoma County LEAs should read SCOE Biz Bulletin 22-07 dated October 21, 2021. Information included should be used in conjunction with the Common Message in preparation and submission of the 2021-22 First Interim Report.

## **Background**

Since May 2008, county office chief business officials have crafted common messages to give guidance to school districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the state Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education (SBE), the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team, as well as our colleagues in education listed in the sources section for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of the Common Message writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs located in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

## **First Interim 2021-22 Budget Key Guidance**

On June 28, 2021, Governor Gavin Newsom signed an on-time budget. The budget maintained several items that were included in the May Revision: a 5.07% Cost of Living Adjustment (COLA) to the Local Control Funding Formula (LCFF), 4.05% COLA to Special Education, and 1.7% to state categorical programs; contributions to the Public School System Stabilization Account and rainy day funds; and a legislative workaround to limit spending and maximize exceptions to maintain the constitutional appropriation Gann Limit. The large funding priorities in this Adopted Budget are:

- \$11 billion to eliminate interyear principal apportionment deferrals
- \$3.2 billion for 5.07% LCFF mega COLA
- \$1.126 billion for concentration grant increase
- \$1.8 billion for expanded learning time for K-6 unduplicated students
- Requirement for in-person instruction and the availability of independent study
- Multiyear ramp up of universal transitional kindergarten
- Planning for a universal meal program in 2022-23

# Significant Changes Since Budget Adoption

Assembly Bill (AB) 167, the education budget cleanup trailer bill, was signed by the Governor on September 23, 2021. The bill includes cleanup language for the following grants:

- Additional LCFF Concentration Grant funds and the LCAP Supplemental Grant
- Prekindergarten Planning and Implementation Grant Program
- A-G Completion Grant
- Kitchen Infrastructure Grant

In addition, AB 167 provides additional time for requests to change grades to Pass/No Pass received after October 1, 2021. The requirements for this section impose a state-mandated local program.

Finally, AB 167 allows substitute teachers to serve in any one assignment for up to 60 cumulative days for the 2021-22 school year.

## Independent Study

On June 30, 2021, the statutes that established distance learning in Senate Bill (SB) 98 became inoperative. All of the instructional time and attendance accounting requirements in place prior to fiscal year (FY) 2020-21 are back in effect for FY 2021-22. As in years prior to FY 2020-21, LEAs must meet the requirements of independent study to generate average daily attendance (ADA) for students not scheduled for physical in-person instruction.

Although AB 130, the education omnibus budget trailer bill, did not change the method used to generate a day of attendance for apportionment purposes in independent study, both temporary (2021-22 only) and permanent changes to independent study program requirements were made and are conditions of apportionment.

AB 167 clarifies that in lieu of receiving attendance credit through the Form J-13A process for COVID-19 related school closures or material decreases in attendance, LEAs may serve impacted students through independent study and claim apportionment pursuant to independent study requirements. If a school closure is necessitated due to staff shortages caused by COVID-19, an LEA may still use the J-13A process.

AB 167 also clarified that the “teacher of record” for independent study programs may be an employee of the LEA or the LEA that has been contracted to provide independent study. FAQs about independent study offering requirements, waivers, instructional time and attendance accounting can be found [here](#).

In addition, the California County Superintendents Educational Services Association developed a [tool kit](#) to help navigate the significant changes to independent study that guides LEAs through the process of developing plans, policy, and strategies for tiered re-engagement.

# Request for Allowance of Attendance Due to Emergency Conditions: Form J-13A

AB 130 introduced significant changes to the Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A) for material decreases in attendance and for school closures occurring between September 1, 2021 and June 20, 2022. Chief among the changes is a requirement to submit a plan to provide independent study for school closures lasting in excess of 10 days with all J-13A requests. CDE has published comprehensive [FAQs](#) for LEAs to reference.

AB 167 amended education code to restrict the J-13A process for attendance credit relative to COVID-19 related school closures or material decreases in attendance to solely those events caused by staff shortages as long as specific requirements delineated in statute are met. LEAs may still use the J-13A process to request instructional time credit to meet the annual day and minute requirements to avoid audit penalties if LEAs certify to offering independent study to all eligible students during the school closure.

Additionally, the J-13A process may be used for COVID-19 attendance losses for school sites or classes that only serve students who are individuals with exceptional needs and for students served in community day schools. LEAs may claim apportionment attendance through the provision of independent study for all other COVID-19 related disruptions to in-person learning.

LEAs that experienced a COVID-19 related material decrease in attendance or school closure prior to September 1, 2021, can submit a Form J-13A to mitigate losses of ADA and receive instructional time credit for ADA losses that occurred on dates prior to September 1, 2021. When a state of emergency has been declared, claims for a material decrease in attendance do not have to exceed the 10% threshold normally required.

## Federal and State Funds

### Elementary and Secondary School Emergency Relief (ESSER III) Fund

#### ESSER III Formula Allocations

The Schedule of Allocations can be found on the [ESSER III Funding Results page](#).

The final deadline to submit ESSER III Assurances is December 17, 2021.

#### ESSER III Fund Frequently Asked Questions

American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER III) fund FAQs and responses may be found here:

<https://www.cde.ca.gov/fg/cr/esseriiepfqs.asp>

#### ESSER III Expenditure Plan FAQs

ARP Act Elementary and Secondary School Emergency Relief (ESSER III) fund Expenditure Plan FAQs and responses may be found here:

<https://www.cde.ca.gov/fg/cr/esseriiepfafs.asp>

## Federal Stimulus Reporting

LEAs are required to report on any ARP Act funds they receive. These funds must be tracked and reported separately from CARES Act and CRSSA Act funds. Please visit the [CDE Federal Stimulus Funding web page](#) for more detailed reporting requirements. Reporting timelines are available on the [Federal Stimulus Funding Reporting web page](#). For reporting on the use of ESSER III funds (3213 and 3214), please use the [Federal Stimulus Funds Reporting Application](#).

ESSER I (3210)	CRF (3220)	GEER (3215)	GF (7420)	ESSER II (3212)	ESSER III (3213/4)
<b>ESSER III, Resource Codes 3213 and 3214</b>					
Use of Funds Timeline: March 13, 2020 – September 30, 2024					
Cycle Name	Reporting Period	Recipients Reporting Window Open*	Reporting Window	Final Day to Report*	

**Interest Earned on ESSER III Fund:** ESSER III Funds are subject to Title 2, Code of Federal Regulations, Part 200.305, which requires grantees and sub-grantees to remit interest earned on advances to the federal agency. Grantees or sub-grantees may retain interest amounts up to \$500 per year for related administrative expenses. For more information, please refer to the CDE web page on Interest Earned on Federal Funds.

## New Plan Requirements

AB 130 and AB 167 created multiple new planning requirements for the 2021-22 fiscal year. In addition to the revised LCAP requirements described in the LCAP section, the following plans must be developed by LEAs this year:

Plan	Deadline	Required Template?	Approval	Additional Information
ESSER III Safe Return to In-Person Instruction	Every 6 months after initial assurances	Yes for initial assurances, no thereafter	Post on website	<a href="#">CDE website</a>
Educator Effectiveness Block Grant	12/30/21	No	Present at public board meeting, adopt at subsequent board meeting	E.C. 41480
A–G Completion Improvement Grant	4/1/22	No	Present at public board meeting, adopt at subsequent board meeting	E.C. 41590
Prekindergarten Planning Grant	6/30/22	No	Board adopts at public meeting	E.C. 8281.5

# Planning Factors for 2021-22 and MYPs

Key planning factors for LEAs to incorporate into their 2021-22 First Interim reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)			
LCFF COLA	5.07%	2.48%	3.11%
Special Education COLA	4.05%	2.48%	3.11%
Statutory COLA	1.70%	2.48%	3.11%
2020-21 COLA recaptured in 2021-22	2.31%		
Employer Benefit Rates			
CalSTRS	16.92%	19.10%	19.10%
CalPERS-Schools	22.91%	26.10%	27.10%
State Unemployment Insurance	0.50%	0.50%	0.20%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$32.79	\$33.60	\$34.64
9-12 per ADA	\$63.17	\$64.74	\$66.75
Charters			
K-8 per ADA	\$17.21	\$17.64	\$18.19
9-12 per ADA	\$47.84	\$49.03	\$50.55
California State Preschool Program (CSPP)			
Full-day program	\$51.87	\$53.16	\$54.81
Part-day program	\$32.12	\$32.92	\$33.94

## Expanded Learning Opportunities Program

The state budget provided \$1.8 billion for access to comprehensive expanded learning for all unduplicated students in elementary schools. The intent is to provide before- and after-school opportunities that, in combination with the instructional day, total nine hours daily, in addition to 30 expanded learning days during intersession periods. LEAs must maintain a pupil-to-staff member ratio of no more than 10:1 in programs serving TK & kindergarten age students.

AB167 amends Education Code 46120 to add the Expanded Learning Opportunity Program to the principal apportionment and delays conditions of apportionment until 2022-23. Funds received in 2021-22 may be expended through the 2022-23 fiscal year for developing a program or providing services.

Beginning in 2022-23, as a condition of apportionment, expanded learning opportunities must be offered to classroom based K-6 students based on the LEA's UPP as follows:

Fiscal Year	LEA UPP	Offering Requirement	Provide Access Requirement
2021-22	All	All TK/K-6 classroom-based unduplicated pupils	50% of TK/K-6 enrolled classroom-based unduplicated pupils
Commencing 2022-23	=>80.00% (Higher funding rate)	All TK/K-6 classroom-based pupils	All TK/K-6 classroom-based pupils upon parent/guardian request
Commencing 2022-23	=<79.99% (Lower funding rate)	All TK/K-6 classroom-based unduplicated pupils	50% of TK/K-6 enrolled classroom-based unduplicated pupils

*Education Code (EC) Section 46120(d)(4)* provides a three year guarantee of the higher funding rate for LEAs with 80% or greater UPP. This paragraph says that if an LEA qualifies for the higher funding rate in the current year because their prior year UPP is equal to or above 80%, then the LEA is guaranteed the higher funding rate for three years (the current year plus two more years), even if the LEA's UPP drops below 80% in any of those years. Once the LEA no longer meets the criteria of *EC Section 46120(d)(1)(A)* (prior year UPP equal to or above 80%) for four consecutive years, the LEA will receive the lower funding rate pursuant to *EC Section 46120(d)(1)(B)*.

The schedule of preliminary entitlements at <https://www.cde.ca.gov/fg/aa/pa/elop2122.asp> also identifies the first apportionment equaling 55% of each LEAs entitlement. Future apportionments will flow through the principal apportionment beginning with P1 certification and associated exhibits in February 2022.

The CDE has also published initial [frequently asked questions](#), which we anticipate will be expanded as LEAs investigate the programming and infrastructure required to implement this expansion of school-based activities.

## Local Control Accountability Plan

New LCAP requirements come into effect in 2021-22, including: 1) the requirement for a mid-year one-time supplement to the annual update, 2) carryover requirements for actions, expenditures, and qualitative improvements contributing to increased and improved services for targeted pupils, and 3) demonstration of how the additional concentration grant add-on funding is being used to increase the number of staff providing direct services in high needs schools.

The template for the supplement will be adopted by the State Board of Education (SBE) in November, and LEAs will be required to present the supplement at a regularly scheduled board meeting on or before February 28, 2022. The supplement's contents will be focused on any LCFF funds that were not included in adopted LCAPs (e.g., additional concentration grant add-on, 5.07% COLA) and alignment with other plans.

The SBE will also adopt a revised LCAP template in November to reflect all of the new requirements, including the carryover and additional concentration grant add-on requirements.

LEAs should track LCAP and other required plan implementations closely throughout the year and communicate proactively about the new requirements. Carryover related to the increased and improved services may be difficult to avoid in some circumstances due to the confluence of one-time funding and late notice about added LCFF funding. If significant carryover is anticipated, LEAs may want to begin engaging stakeholders sooner rather than later around why this is the case, and what it means for the future.

## **Reserves / Reserve Cap**

The school district reserve cap will be triggered for the first time beginning with the 2022-23 Adopted Budget. Small (less than 2,501 ADA) and basic aid districts are exempt from this cap.

Districts should plan ahead to ensure they are limiting their assigned and unassigned reserves in the General Fund 01 and the Special Reserve Fund for Other than Capital Outlay Fund 17 to no more than 10% of annual expenditures. Funds that are in the committed portion of the fund balance are not included in the reserve cap calculation; therefore, consider a Board resolution that will set aside funds for specific uses. School district boards are further encouraged to adopt a formal policy regarding their minimum reserves.

Lastly, a county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) in SB 751 for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including, but not limited to, multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits.

## **Early Childhood Education**

AB 167 established the California Prekindergarten Planning and Implementation Grant Program. The \$300 million total of one-time Prop. 98 funds is allocated as follows:

- Allocation for \$200 million is based on California Longitudinal Pupil Achievement Data System (CALPADS) Fall 1 kindergarten enrollment from the 2020-21 certification, as follows:
  - For LEAs with an enrollment of:
    - 1 to 23 pupils – base grant = \$25,000; 24 to 99 pupils – base grant = \$50,000; 100 or more pupils – base grant = \$100,000.
    - A minimum base grant for each COE of \$15,000 for each local educational agency in their county that operates kindergarten programs to support countywide planning and capacity building.
- \$100 million in one-time funding for competitive grants to increase the number of highly qualified preschool and TK teachers, as well as provide professional development for



preschool, TK and kindergarten teachers. This can be single districts or a consortia of LEAs that apply to cover a particular service area.

Of the remaining funds after the above allocations:

- 60% shall be available as enrollment grants. These grants shall be allocated based on the LEA's proportional share of total CALPADS Fall 1 kindergarten enrollment for the 2019-20 fiscal year, as applied to the total amount of program funds available for the enrollment grant.
- 40% shall be available as supplemental grants. These grants shall be allocated based on the LEA's CALPADS Fall 1 kindergarten enrollment minus the TK program enrollment for the 2019-20 fiscal year, multiplied by the LEA's unduplicated pupil percentage, as calculated pursuant to subdivision (b) of Section 42238.02 or subdivision (b) of Section 2574 certified as of the second principal apportionment.

Grant funds may be used for costs associated with creating or expanding California state preschool programs or TK programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the LEA, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for 4-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

Also included in SB 167 is the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program. It is established to provide one-time grants to school districts to construct new school facilities or retrofit existing school facilities to provide TK classrooms and full-day kindergarten classrooms pursuant to Section 8973, and for the construction of new preschool classrooms, the modernization of existing preschool classrooms, or the modernization of existing kindergarten and grade 1 to 12, inclusive, classrooms that would be converted to provide California state preschool programs operated by school districts on a public school site. In addition, A school district shall not use funds to purchase or install portable classrooms.

\$490 million is appropriated from the General Fund to the State Allocation Board to provide one-time grants as well as \$100 million for the 2018-19 fiscal year.

## Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2021-22 First Interim Report and multiyear projection. The information provided for fiscal year 2021-22 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2021-22

FIRST INTERIM REPORT

BUDGET REVISION #1

	UNRESTRICTED			Comments
	Adopted Budget 21-22 6/22/2021 (A)	BUDGET REVISION #1 12/14/2021 (B)	Variance (B) - (A) (C)	
	7168	7153	(15)	Final 2019-20 P-2 ADA + CY ADA for Charters
<b>BEGINNING FUND BALANCE:</b>	<b>\$9,995,398</b>	<b>\$11,988,596</b>	<b>\$1,993,198</b>	
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$30,657,812	\$30,667,620	\$9,808	Update LCFF Calcs including all internal charters for ADA Estimates and Unduplicated Count estimates
8012 Education Protection Account	\$4,082,947	\$3,017,325	(\$1,065,622)	
8019 State Aid - Prior Year	\$32,000	\$92,000	\$60,000	
8021 Homeowners Exemptions	\$235,000	\$226,043	(\$8,957)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	Update local taxes based on Nov Tax Estimates
8041 Secured	\$34,400,000	\$35,307,940	\$907,940	
8042 Unsecured	\$1,360,000	\$1,292,041	(\$67,959)	
8043 Prior Year Taxes	\$0	(\$311,856)	(\$311,856)	
8044 Supplemental	\$760,000	\$797,800	\$37,800	
8045 ERAF	\$3,025,000	\$3,612,347	\$587,347	
8047 Community Redevelopment Funds	\$700,000	\$381,000	(\$319,000)	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	Per final LCFF Calcs with Live Oak Charter
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,572,307)	(\$1,543,125)	\$29,182	
8097 Property Tax Transfers	\$0	\$0	\$0	
Total LCFF	\$73,680,452	\$73,539,135	(\$141,317)	Net change in LCFF
<b>Federal Revenues</b>				
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$15,000	\$15,000	\$0	
Total Federal Revenues	\$15,000	\$15,000	\$0	
<b>State Revenues</b>				
8550 Mandated Cost Reimbursements	\$315,890	\$319,009	\$3,119	Adj per current est
8560 Lottery (Non-Prop 20)	\$1,177,000	\$1,226,899	\$49,899	Adj per current est
8590 All Other State Revenues	\$24,000	\$24,000	\$0	
Total State Revenues	\$1,516,890	\$1,569,908	\$53,018	
<b>Local Revenues</b>				
8621 Parcel Tax	\$0	\$0	\$0	Local Donations
8650 Leases and Rentals	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$204,000	\$204,000	\$0	
8675 Transportation Fees	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$403,320	\$403,320	\$0	
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$0	
8699 Other Local Revenues	\$136,879	\$218,515	\$81,636	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$893,199	\$974,835	\$81,636	
<b>TOTAL REVENUES</b>	<b>\$76,105,541</b>	<b>\$76,098,878</b>	<b>(\$6,663)</b>	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$16,297,596)	(\$16,458,189)	(\$160,593)	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$16,297,596)	(\$16,458,189)	(\$160,593)	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$59,807,945</b>	<b>\$59,640,689</b>	<b>(\$167,256)</b>	

**PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT**

**GENERAL FUND 01**

**FISCAL YEAR 2021-22**

**FIRST INTERIM REPORT**

**BUDGET REVISION #1**

**EXPENDITURES**

		UNRESTRICTED			Comments
		Adopted Budget 21-22 6/22/2021 (A)	BUDGET REVISION #1 12/14/2021 (B)	Variance (B) - (A) (C)	
<b>Certificated Salaries</b>					
1100	Certificated Instructional	\$23,994,624	\$23,688,334	(\$306,290)	Step & Column and final staffing
1200	Certificated Support	\$1,415,000	\$1,403,394	(\$11,606)	Step & Column and final staffing
1300	Administrative	\$3,443,876	\$3,475,299	\$31,423	Admin Substitutes for Admin on LOA
1900	Other Certificated	\$91,500	\$92,390	\$890	Step & Column and final staffing
Total Certificated Salaries		\$28,945,000	\$28,659,417	(\$285,583)	
<b>Classified Salaries</b>					
2100	Instructional Assist	\$248,982	\$240,673	(\$8,309)	Step & Column and final staffing
2200	Classified Support	\$2,849,617	\$2,778,953	(\$70,664)	Step & Column and final staffing
2300	Administrative	\$690,132	\$735,536	\$45,404	Temp Hr Coordinator Assistance
2400	Clerical Salaries	\$3,070,454	\$3,065,058	(\$5,396)	Step & Column and final staffing
2900	Other Classified	\$1,499,089	\$1,486,142	(\$12,947)	Step & Column and final staffing
Total Classified Salaries		\$8,358,274	\$8,306,362	(\$51,912)	
<b>Employee Benefits</b>					
3100	STRS	\$4,792,293	\$4,812,415	\$20,122	Adjust per final staffing and STRS Rate
3200	PERS	\$1,783,600	\$1,826,176	\$42,576	Adjust per final staffing and PERS Rate
3300	OASDI/Medicare	\$1,071,905	\$1,039,624	(\$32,281)	Adjust per final staffing
3400	Health & Welfare	\$6,699,480	\$6,563,255	(\$136,225)	Adjust per final staffing
3500	State Unemployment Ins	\$378,332	\$199,190	(\$179,142)	Adjust per final staffing and rate chg from 1.23%>.5%
3600	Workers Comp	\$749,123	\$674,041	(\$75,082)	Adjust per final staffing and rate chg from 2%>1.76%
3700	Retiree Benefits	\$18,000	\$18,000	\$0	
3900	Cash In Lieu/Other	\$30,310	\$32,894	\$2,584	
Total Employee Benefits		\$15,523,043	\$15,165,595	(\$357,448)	
<b>Materials &amp; Supplies</b>					
4100	Approved Textbooks & Core Curr	\$15,262	\$10,612	(\$4,650)	Adj per site budgets
4200	Books & Reference Materials	\$36,816	\$38,076	\$1,260	Adj per site budgets
4300	Materials & Supplies	\$1,596,036	\$2,095,897	\$499,861	Adj per site budgets and local donation carryover
4400	Non-Capital Furniture & Equip	\$116,639	\$146,815	\$30,176	Adj per current estimates school furniture
Total Materials & Supplies		\$1,764,753	\$2,291,400	\$526,647	
<b>Services &amp; Other Operating Exp</b>					
5100	Sub-Agreements over \$25K	\$939,000	\$1,029,000	\$90,000	Adj for 1st Student Contract-Spec Ed Transportation
5200	Travel & Conferences (Mileage)	\$77,579	\$77,286	(\$293)	Adj per current estimates
5300	Dues & Memberships	\$25,431	\$30,200	\$4,769	Adj per current estimates
5400	Insurance	\$1,036,623	\$1,027,936	(\$8,687)	Adj per final P&L Insurance Premiums
5500	Utilities	\$1,567,818	\$1,569,018	\$1,200	Adj per current estimates
5600	Rentals, Leases & Repairs	\$240,038	\$257,938	\$17,900	Adj per current estimates copiers, etc
5700	Direct Cost Transfers	\$229,650	\$226,774	(\$2,876)	Adj per current estimates
5800	Professional Consulting/Other Operatin	\$48,943	\$51,716	\$2,773	Site budget and local donations
5802-5809	Special Education Contracts	\$0	\$0	\$0	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$0	
5817/8	SCOE CONTRACTS	\$86,000	\$86,000	\$0	
5821	Audit Costs	\$50,000	\$50,000	\$0	
5822	Election Costs	\$0	\$0	\$0	
5823	Legal Fees	\$148,000	\$159,000	\$11,000	Adj per current estimates
5824	Repayment of Apportionment	\$0	\$0	\$0	
5825	Advertisement costs	\$13,414	\$13,914	\$500	Adj per current estimates
5830	Professional Consulting Services	\$5,000	\$23,155	\$18,155	Mentor Program
5839	Other Fees	\$144,868	\$144,702	(\$166)	Adj per current estimates
5840	Computer Tech Related Services	\$7,200	\$7,200	\$0	
5845	Field Trips	\$3,575	\$37,089	\$33,514	Site budget and local donations
5849	Other Contract Services	\$312,435	\$346,062	\$33,627	Supplemental Counseling Svcs-Sunny Hills
5850	Other Operating Expenditures	\$60,600	\$60,600	\$0	
5860-65	Other Employment Costs	\$21,140	\$21,085	(\$55)	Adj per current estimates

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT  
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		UNRESTRICTED			Comments
		Adopted Budget 21-22 6/22/2021 (A)	BUDGET REVISION #1 12/14/2021 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES</b>					
5870	Damages, Claims, Losses	\$0	\$0	\$0	
5880	Other Administrative Charges	\$0	\$0	\$0	
5900	Communications/Telephone	\$284,713	\$285,193	\$480	Adj per current estimates
Total Services and Other Operating Exp		\$5,304,027	\$5,505,868	\$201,841	
<b>Capital Outlay</b>					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$515	\$515	Adj per current estimates
6500	Capital Equipment Replace	\$76,550	\$65,350	(\$11,200)	Adj per current estimates-Copier Replacement
Total Capital Outlay		\$76,550	\$65,865	(\$10,685)	
<b>Indirect/Direct Cost</b>					
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$836,822)	(\$846,139)	(\$9,317)	Indirect rate @ 4.04%
7350	Indirect Cost - InterFund	(\$161,735)	(\$156,332)	\$5,403	Indirect rate FD 11/13
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$998,557)	(\$1,002,471)	(\$3,914)	
<b>TOTAL EXPENDITURES</b>		\$58,973,090	\$58,992,036	\$18,946	
<b>OTHER FINANCING USES</b>					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$300,000	\$200,000	(\$100,000)	Reduce due to current revenue est.-Summer Seam
Total Financing Uses:		\$300,000	\$200,000	(\$100,000)	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$59,273,090	\$59,192,036	(\$81,054)	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		\$534,855	\$448,653	(\$86,202)	
<b>COMPONENTS OF END FUND BALANCE</b>					
<b>NON-SPENDABLE:</b>					
	Revolving Cash	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$19,742	\$0	(\$19,742)	
<b>RESTRICTED</b>					
		\$0	\$0	\$0	
<b>COMMITTED</b>					
		\$0	\$0	\$0	
<b>ASSIGNED</b>					
Board Designated:					
	2% REU	\$2,022,387	\$2,429,592	\$407,205	
	One-time Pension Contingency	\$0	\$0	\$0	
	South County Consortium SOCC	\$1,116,819	\$1,116,538	(\$281)	Adjust based on estimated membership dues
	Local Site Donations	\$389,093	\$0	(\$389,093)	Based on final closing
	Curriculum Adoptions	\$0	\$0	\$0	
<b>UNASSIGNED</b>					
	Reserve for Economic Uncertainties	\$3,033,581	\$3,644,388	\$610,807	3% Reserve
	Available	\$3,921,431	\$5,219,530	\$1,298,100	
<b>TOTAL ENDING FUND BALANCE:</b>		\$10,530,253	\$12,437,249	\$1,906,996	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

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FIRST INTERIM REPORT

	RESTRICTED			Comments
	Adopted	BUDGET	Variance	
	Budget 21-22 6/22/2021 (A)	REVISION #1 12/14/2021 (B)	(B) - (A) (C)	
	7168	7153	(15)	
<b>BEGINNING FUND BALANCE:</b>	\$250,000	\$10,645,503	\$10,395,503	
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$516,113	\$516,113	\$0	
Total LCFF	\$516,113	\$516,113	\$0	
<b>Federal Revenues</b>				
8181 Spec Ed Entitlement (IDEA)	\$1,686,095	\$1,689,095	\$3,000	Prior Year Adjustment
8182 Spec Ed Discretionary Grant	\$279,920	\$279,920	\$0	
8290 All Other Federal Revenue	\$2,197,272	\$10,209,355	\$8,012,083	Federal COVID-19 Funds, Title Grants Carryover
Total Federal Revenues	\$4,163,287	\$12,178,370	\$8,015,083	
<b>State Revenues</b>				
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$369,000	\$351,390	(\$17,610)	Prior Year Adjustment
8590 All Other State Revenues	\$11,256,556	\$11,555,556	\$299,000	COVID -19,CTEIG,SPEC ED Learning Recovery
Total State Revenues	\$11,625,556	\$11,906,946	\$281,390	
<b>Local Revenues</b>				
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$0	
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$2,131,014	\$2,001,524	(\$129,490)	Adjust SOCC Fee for Service
8689 All Other Fees & Contracts	\$410,000	\$410,000	\$0	
8699 Other Local Revenues	\$471,534	\$2,189,753	\$1,718,219	Bus Replacement/Infrastructure Grant \$1.4 M;
8792 Transfer of Apportionment from CO	\$4,006,177	\$4,006,177	\$0	Athletics: & PTE/Booster
Total Local Revenues	\$8,993,725	\$10,582,454	\$1,588,729	
<b>TOTAL REVENUES</b>	\$25,298,681	\$35,183,883	\$9,885,202	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$16,297,596	\$16,458,189	\$160,593	Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$16,297,596	\$16,458,189	\$160,593	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$41,596,277	\$51,642,072	\$10,045,795	

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		RESTRICTED			Comments
		Adopted Budget 21-22 6/22/2021 (A)	BUDGET REVISION #1 12/14/2021 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES</b>					
<b>Certificated Salaries</b>					
1100	Certificated Instructional	\$8,687,625	\$9,020,720	\$333,095	COVID Fds SS, Inter., Reading Specialist, etc. COVID Funded Nurses, Counselors, etc COVID funded SS Admin, Coordinators, etc Per current Staffing
1200	Certificated Support	\$1,712,660	\$1,938,578	\$225,918	
1300	Administrative	\$1,039,997	\$1,300,783	\$260,786	
1900	Other Certificated	\$5,000	\$6,700	\$1,700	
Total Certificated Salaries		\$11,445,282	\$12,266,781	\$821,499	
<b>Classified Salaries</b>					
2100	Instructional Assist	\$3,292,414	\$3,223,804	(\$68,610)	Per current Staffing & Vacancies
2200	Classified Support	\$1,588,653	\$1,590,449	\$1,796	Per current Staffing
2300	Administrative	\$557,500	\$779,340	\$221,840	Occupational Th, COVID & M&O Coordinators
2400	Clerical Salaries	\$341,927	\$421,583	\$79,656	Covid Funded Student Advisors, etc
2900	Other Classified	\$920,765	\$1,048,109	\$127,344	COVID funded Guidance Coordinators, etc
Total Classified Salaries		\$6,701,259	\$7,063,285	\$362,026	
<b>Employee Benefits</b>					
3100	STRS	\$7,405,869	\$7,563,417	\$157,548	Per curent staffing and STRS rate 19.92%
3200	PERS	\$1,512,292	\$1,522,235	\$9,943	Per curent staffing and PERS rate 22.91%
3300	OASDI/Medicare	\$677,966	\$706,407	\$28,441	Per current staffing
3400	Health & Welfare	\$3,227,835	\$3,238,990	\$11,155	Per current staffing
3500	State Unemployment Ins	\$205,514	\$136,897	(\$68,617)	Adj per final staffing & rate chg from 1.23%>.5%
3600	Workers Comp	\$364,343	\$369,416	\$5,073	Adj per final staffing & rate chg from 2%>1.76%
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$11,714	\$15,534	\$3,820	Per current staffing
Total Employee Benefits		\$13,405,533	\$13,552,896	\$147,363	
<b>Materials &amp; Supplies</b>					
4100	Approved Textbooks & Core Curr	\$365,000	\$479,768	\$114,768	Prop 20 Lottery
4200	Books & Reference Materials	\$48,290	\$84,834	\$36,544	Prop 20 Lottery
4300	Materials & Supplies	\$3,748,209	\$18,809,158	\$15,060,949	COVID-19 Funds
4400	Non-Capital Furniture & Equip	\$86,500	\$319,621	\$233,121	COVID-19 Funds
Total Materials & Supplies		\$4,247,999	\$19,693,381	\$15,445,382	
<b>Services &amp; Other Operating Exp</b>					
5100	Sub-Agreements over \$25K	\$1,019,351	\$1,805,559	\$786,208	NPS/NPA SUB AGREEMENTS
5200	Travel & Conferences (Mileage)	\$41,575	\$68,308	\$26,733	Title II Carryover
5300	Dues & Memberships	\$400	\$13,841	\$13,441	IB Program
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$45,010	\$46,726	\$1,716	Per current estimates
5600	Rentals, Leases & Repairs	\$386,046	\$655,019	\$268,973	Building and Grounds Repairs
5700	Direct Cost Transfers	(\$242,800)	(\$239,924)	\$2,876	Per current estimates
5800	Professional Consulting/Other Ope	\$32,055	\$164,491	\$132,436	Site Contracts and Athletics
5802-5809	Special Education Contracts	\$1,309,600	\$1,482,337	\$172,737	Per current estimates for Spec Ed Contracts
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,223,606	\$1,225,990	\$2,384	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	
5814	Inspections	\$40,640	\$44,640	\$4,000	Per current estimates
5817/8	SCOE CONTRACTS	\$0	\$0	\$0	
5821	Audit Costs	\$0	\$0	\$0	
5822	Election Costs	\$0	\$0	\$0	
5823	Legal Fees	\$48,500	\$48,500	\$0	
5824	Repayment of Apportionment	\$0	\$57,361	\$57,361	Title II and Title III (Imm Ed) 2019-20 Unspent
5825	Advertisement costs	\$500	\$500	\$0	
5830	Professional Consulting Services	\$105,000	\$107,974	\$2,974	Per current est.
5839	Other Fees	\$80,576	\$104,948	\$24,372	Athletics-Officials fees
5840	Computer Tech Related Services	\$0	\$0	\$0	
5845	Field Trips	\$0	\$18,298	\$18,298	Local Site Donations
5849	Other Contract Services	\$537,806	\$1,023,230	\$485,424	Maintenance Contracts-HVAC, etc
5850	Other Operating Expenditures	\$5,000	\$30,000	\$25,000	Transition Program Leased space-City of Pet.
5860-65	Other Employment Costs	\$0	\$2,035	\$2,035	Per current est.

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	Adopted Budget 21-22 6/22/2021 (A)	BUDGET REVISION #1 12/14/2021 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES (continued)</b>				
5870 Damages, Claims, Losses	\$0	\$0	\$0	
5880 Other Administrative Charges	\$1,500	\$1,500	\$0	
5900 Communications/Telephone	\$15,017	\$13,517	(\$1,500)	Per current estimates
Total Services and Other Operating	\$4,649,382	\$6,674,850	\$2,025,468	
<b>Capital Outlay</b>				
6100 Land Improvements	\$0	\$64,520	\$64,520	Preschool Building Grant
6200 Building Improvements	\$475,000	\$512,085	\$37,085	Preschool Building Grant
6400 Capital Equipment	\$0	\$45,901	\$45,901	Site CTEIG & Parcel Tax
6500 Capital Equipment Replace	\$0	\$1,482,737	\$1,482,737	Electric Bus Replacement Grant
Total Capital Outlay	\$475,000	\$2,105,243	\$1,630,243	
<b>Indirect/Direct Cost</b>				
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$85,000	\$85,000	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	
7310 Indirect Cost GF	\$836,822	\$846,139	\$9,317	I/C @ 4.04% on grants and entitlements
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect	\$921,822	\$931,139	\$9,317	
<b>TOTAL EXPENDITURES</b>	<b>\$41,846,277</b>	<b>\$62,287,575</b>	<b>\$20,441,298</b>	
<b>OTHER FINANCING USES</b>				
7438 Debt Service - Interest	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>\$41,846,277</b>	<b>\$62,287,575</b>	<b>\$20,441,298</b>	
<b>EXCESS OF REVENUES OVER EXPENSE</b>	<b>(\$250,000)</b>	<b>(\$10,645,503)</b>	<b>(\$10,395,503)</b>	
<b>COMPONENTS OF END FUND BALANCE</b>				
<b>NON-SPENDABLE:</b>				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
<b>RESTRICTED</b>	\$0	\$0	\$0	
<b>COMMITTED</b>	\$0	\$0	\$0	
<b>ASSIGNED</b>				
Board Designated:				
2% REU	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	
South County Consortium SOCC	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
<b>UNASSIGNED</b>				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

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	UNRESTRICTED/RESTRICTED			Comments
	Adopted Budget 21-22 6/22/2021 (A)	BUDGET REVISION #1 12/14/2021 (B)	Variance (B) - (A) (C)	
Average Daily Attendance (ADA)	7168	7153	(15)	Including SCOE ADA
<b>BEGINNING FUND BALANCE:</b>	\$10,245,398	\$22,634,099	\$12,388,701	
<b>REVENUES</b>				
<b>Local Control Funding Formula (LCFF)</b>				
8011 State Aid	\$30,657,812	\$30,667,620	\$9,808	Update LCFF Calcs including all internal charters for ADA Estimates and Unduplicated Count estimates
8012 Education Protection Account	\$4,082,947	\$3,017,325	(\$1,065,622)	
8019 State Aid - Prior Year	\$32,000	\$92,000	\$60,000	
8021 Homeowners Exemptions	\$235,000	\$226,043	(\$8,957)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	Update local taxes based on Nov Tax Est.
8041 Secured	\$34,400,000	\$35,307,940	\$907,940	
8042 Unsecured	\$1,360,000	\$1,292,041	(\$67,959)	
8043 Prior Year Taxes	\$0	(\$311,856)	(\$311,856)	
8044 Supplemental	\$760,000	\$797,800	\$37,800	
8045 ERAF	\$3,025,000	\$3,612,347	\$587,347	
8047 Community Redevelopment Funds	\$700,000	\$381,000	(\$319,000)	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	Per final LCFF Calcs with Live Oak Charter
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,572,307)	(\$1,543,125)	\$29,182	
8097 Property Tax Transfers	\$516,113	\$516,113	\$0	
<b>Total LCFF:</b>	\$74,196,565	\$74,055,248	(\$141,317)	
<b>Federal Revenues</b>				
8181 Spec Ed Entitlement (IDEA)	\$1,686,095	\$1,689,095	\$3,000	Prior Year Adjustments
8182 Spec Ed Discretionary Grant	\$279,920	\$279,920	\$0	
8290 All Other Federal Revenue	\$2,212,272	\$10,224,355	\$8,012,083	COVID and Title Program Carryover
<b>Total Federal Revenues</b>	\$4,178,287	\$12,193,370	\$8,015,083	
<b>State Revenues</b>				
8550 Mandated Cost Reimbursements	\$315,890	\$319,009	\$3,119	Per current estimates
8560 Lottery (Non-Prop 20)	\$1,546,000	\$1,578,289	\$32,289	Per current estimates
8590 All Other State Revenues	\$11,280,556	\$11,579,556	\$299,000	Local Site Donations/Athletics
<b>Total State Revenues</b>	\$13,142,446	\$13,476,854	\$334,408	
<b>Local Revenues</b>				
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$0	SOCC Fee for Service and Transportation
8650 Leases and Rentals	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$204,000	\$204,000	\$0	
8675 Transportation Fees				
8677 Interagency Services Between LEAs	\$2,534,334	\$2,404,844	(\$129,490)	
8689 All Other Fees & Contracts	\$434,000	\$434,000	\$0	Electric Bus Replace Grant and Donations
8699 Other Local Revenues	\$608,413	\$2,408,268	\$1,799,855	
8792 Transfer of Apportionment from COE	\$4,006,177	\$4,006,177	\$0	
<b>Total Local Revenues</b>	\$9,886,924	\$11,557,289	\$1,670,365	
<b>TOTAL REVENUES</b>	\$101,404,222	\$111,282,761	\$9,878,539	
<b>OTHER FINANCING SOURCES</b>				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
<b>Total Other Financing Sources</b>	\$0	\$0	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$101,404,222	\$111,282,761	\$9,878,539	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

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UNRESTRICTED/RESTRICTED

Adopted Budget 21-22 6/22/2021 (A)	BUDGET REVISION #1 12/14/2021 (B)	Variance (B) - (A) (C)
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Comments

EXPENDITURES

<b>Certificated Salaries</b>					
1100	Certificated Instructional	\$32,682,249	\$32,709,054	\$26,805	
1200	Certificated Support	\$3,127,660	\$3,341,972	\$214,312	
1300	Administrative	\$4,483,873	\$4,776,082	\$292,209	
1900	Other Certificated	\$96,500	\$99,090	\$2,590	
	<b>Total Certificated Salaries</b>	<b>\$40,390,282</b>	<b>\$40,926,198</b>	<b>\$535,916</b>	
<b>Classified Salaries</b>					
2100	Instructional Assist	\$3,541,396	\$3,464,477	(\$76,919)	
2200	Classified Support	\$4,438,270	\$4,369,402	(\$68,868)	
2300	Administrative	\$1,247,632	\$1,514,876	\$267,244	
2400	Clerical Salaries	\$3,412,381	\$3,486,641	\$74,260	
2900	Other Classified	\$2,419,854	\$2,534,251	\$114,397	
	<b>Total Classified Salaries</b>	<b>\$15,059,533</b>	<b>\$15,369,647</b>	<b>\$310,114</b>	
<b>Employee Benefits</b>					
3100	STRS	\$12,198,162	\$12,375,832	\$177,670	
3200	PERS	\$3,295,892	\$3,348,411	\$52,519	
3300	OASDI/Medicare	\$1,749,871	\$1,746,031	(\$3,840)	
3400	Health & Welfare	\$9,927,315	\$9,802,245	(\$125,070)	
3500	State Unemployment Ins	\$583,846	\$336,087	(\$247,759)	
3600	Workers Comp	\$1,113,466	\$1,043,457	(\$70,009)	
3700	Retiree Benefits	\$18,000	\$18,000	\$0	
3900	Cash In Lieu/Other	\$42,024	\$48,428	\$6,404	
	<b>Total Employee Benefits</b>	<b>\$28,928,576</b>	<b>\$28,718,491</b>	<b>(\$210,085)</b>	
<b>Materials &amp; Supplies</b>					
4100	Approved Textbooks & Core Curr	\$380,262	\$490,380	\$110,118	
4200	Books & Reference Materials	\$85,106	\$122,910	\$37,804	
4300	Materials & Supplies	\$5,344,245	\$20,905,055	\$15,560,810	
4400	Non-Capital Furniture & Equip	\$203,139	\$466,436	\$263,297	
	<b>Total Materials &amp; Supplies</b>	<b>\$6,012,752</b>	<b>\$21,984,781</b>	<b>\$15,972,029</b>	
<b>Services &amp; Other Operating Exp</b>					
5100	Sub-Agreements over \$25K	\$1,958,351	\$2,834,559	\$876,208	
5200	Travel & Conferences (Mileage)	\$119,154	\$145,594	\$26,440	
5300	Dues & Memberships	\$25,831	\$44,041	\$18,210	
5400	Insurance	\$1,036,623	\$1,027,936	(\$8,687)	
5500	Utilities	\$1,612,828	\$1,615,744	\$2,916	
5600	Rentals, Leases & Repairs	\$626,084	\$912,957	\$286,873	
5700	Direct Cost Transfer	(\$13,150)	(\$13,150)	\$0	
5800	Professional Consulting/Other Opera	\$80,998	\$216,207	\$135,209	
5802-5809	Special Education Contracts	\$1,309,600	\$1,482,337	\$172,737	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,223,606	\$1,225,990	\$2,384	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	
5814	Inspections	\$42,640	\$46,640	\$4,000	
5817/8	SCOE CONTRACTS	\$86,000	\$86,000	\$0	
5821	Audit Costs	\$50,000	\$50,000	\$0	
5822	Election Costs	\$0	\$0	\$0	
5823	Legal Fees	\$196,500	\$207,500	\$11,000	
5824	Repayment of Apportionment	\$0	\$57,361	\$57,361	
5825	Advertisement costs	\$13,914	\$14,414	\$500	
5830	Professional Consulting Services	\$110,000	\$131,129	\$21,129	
5839	Other Fees	\$225,444	\$249,650	\$24,206	
5840	Computer Tech Related Services	\$7,200	\$7,200	\$0	
5845	Field Trips	\$3,575	\$55,387	\$51,812	
5839	Other Contract Services	\$850,241	\$1,369,292	\$519,051	
5850	Other Operating Expenditures	\$65,600	\$90,600	\$25,000	
5860-65	Other Employment Costs	\$21,140	\$23,120	\$1,980	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT  
GENERAL FUND 01  
FISCAL YEAR 2021-22

FIRST INTERIM REPORT

		UNRESTRICTED/RESTRICTED			Comments
		Adopted Budget 21-22 6/22/2021 (A)	BUDGET REVISION #1 12/14/2021 (B)	Variance (B) - (A) (C)	
<b>EXPENDITURES (continued)</b>					
5870	Damages, Claims, Losses	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$299,730	\$298,710	(\$1,020)	
Total Services and Other Operating Expenses		\$9,953,409	\$12,180,718	\$2,227,309	
<b>Capital Outlay</b>					
6100	Land Improvements	\$0	\$64,520	\$64,520	
6200	Building Improvements	\$475,000	\$512,085	\$37,085	
6400	Capital Equipment	\$0	\$46,416	\$46,416	
6500	Capital Equipment Replace	\$76,550	\$1,548,087	\$1,471,537	
Total Capital Outlay		\$551,550	\$2,171,108	\$1,619,558	
<b>Indirect/Direct Cost</b>					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$85,000	\$85,000	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$161,735)	(\$156,332)	\$5,403	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$76,735)	(\$71,332)	\$5,403	
<b>TOTAL EXPENDITURES</b>		\$100,819,367	\$121,279,611	\$20,460,244	
<b>OTHER FINANCING USES</b>					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$300,000	\$200,000	(\$100,000)	
Total Financing Uses:		\$300,000	\$200,000	(\$100,000)	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$101,119,367	\$121,479,611	\$20,360,244	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		\$284,855	(\$10,196,850)	(\$10,481,705)	
<b>COMPONENTS OF END FUND BALANCE</b>					
<b>NON-SPENDABLE:</b>					
	Revolving Cash	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$19,742	\$0	(\$19,742)	
<b>RESTRICTED</b>					
		\$0	\$0	\$0	
<b>COMMITTED</b>					
		\$0	\$0	\$0	
<b>ASSIGNED</b>					
Board Designated:					
	2% REU	\$2,022,387	\$2,429,592	\$407,205	
	One-time Mandated Costs	\$0	\$0	\$0	
	South County Consortium SOCC	\$1,116,819	\$1,116,538	(\$281)	
	Local Site Donations	\$389,093	\$0	(\$389,093)	
	Curriculum Adoptions	\$0	\$0	\$0	
<b>UNASSIGNED</b>					
	Reserve for Economic Uncertainties Available	\$3,033,581	\$3,644,388	\$610,807	3% Reserves
		\$3,921,431	\$5,219,530	\$1,298,100	
<b>TOTAL ENDING FUND BALANCE:</b>		\$10,530,253	\$12,437,249	\$1,906,996	

Note: \$1 variances due to rounding.

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

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

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Chris Thomas Telephone: 707-778-4621  
Title: Chief Business Official E-mail: cthomas@petk12.org

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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
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	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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



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G = General Ledger Data; S = Supplemental Data

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

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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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	73,680,452.00	73,539,135.00	16,065,067.38	73,539,135.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,000.00	15,000.00	(9,721.72)	15,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,516,890.00	1,569,908.00	(25,414.33)	1,569,908.00	0.00	0.0%
4) Other Local Revenue		8600-8799	893,199.00	974,835.00	242,936.41	974,835.00	0.00	0.0%
5) TOTAL, REVENUES			76,105,541.00	76,098,878.00	16,272,867.74	76,098,878.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	28,945,000.00	28,659,417.00	8,135,336.84	28,659,417.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,358,274.00	8,306,362.00	2,311,965.59	8,306,362.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,523,043.00	15,165,595.00	4,276,523.29	15,165,595.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,764,753.00	2,291,400.00	875,110.11	2,291,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,304,027.00	5,505,868.00	1,801,960.76	5,505,868.00	0.00	0.0%
6) Capital Outlay		6000-6999	76,550.00	65,865.00	22,663.39	65,865.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	10,353.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(998,557.00)	(1,002,471.00)	0.00	(1,002,471.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			58,973,090.00	58,992,036.00	17,433,912.98	58,992,036.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			17,132,451.00	17,106,842.00	(1,161,045.24)	17,106,842.00		
<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	300,000.00	200,000.00	200,000.00	200,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,297,596.00)	(16,458,189.00)	0.00	(16,458,189.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,597,596.00)	(16,658,189.00)	(200,000.00)	(16,658,189.00)		

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>			534,855.00	448,653.00	(1,361,045.24)	448,653.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	9,995,398.00	11,988,596.00		11,988,596.00	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)			9,995,398.00	11,988,596.00		11,988,596.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,995,398.00	11,988,596.00		11,988,596.00		
2) Ending Balance, June 30 (E + F1e)			10,530,253.00	12,437,249.00		12,437,249.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	27,200.00	27,200.00		27,200.00		
		9712	0.00	0.00		0.00		
		9713	19,742.00	0.00		0.00		
		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	3,528,259.00	3,546,130.00		3,546,130.00		
	0000	9780	2,022,347.00					
	0000	9780	1,116,819.00					
	0000	9780	389,093.00					
	0000	9780		2,429,592.00				
	0000	9780		1,116,538.00				
	0000	9780		0.00				
	0000	9780				2,429,592.00		
	0000	9780				1,116,538.00		
	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	3,033,521.00	3,644,388.00		3,644,388.00		
Unassigned/Unappropriated Amount								
		9790	3,921,531.00	5,219,531.00		5,219,531.00		

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	30,657,812.00	30,667,620.00	8,267,182.00	30,667,620.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,082,947.00	3,017,325.00	784,797.00	3,017,325.00	0.00	0.0%
State Aid - Prior Years		8019	32,000.00	92,000.00	7,330,596.00	92,000.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	235,000.00	226,043.00	0.00	226,043.00	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	34,400,000.00	35,307,940.00	5,333.06	35,307,940.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,360,000.00	1,292,041.00	0.00	1,292,041.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(311,856.00)	0.00	(311,856.00)	0.00	0.0%
Supplemental Taxes		8044	760,000.00	797,800.00	209,130.32	797,800.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,025,000.00	3,612,347.00	0.00	3,612,347.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	700,000.00	381,000.00	0.00	381,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			75,252,759.00	75,082,260.00	16,597,038.38	75,082,260.00	0.00	0.0%
<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	(1,572,307.00)	(1,543,125.00)	(531,971.00)	(1,543,125.00)	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			73,680,452.00	73,539,135.00	16,065,067.38	73,539,135.00	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	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							
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	15,000.00	15,000.00	(9,721.72)	15,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,000.00</b>	<b>15,000.00</b>	<b>(9,721.72)</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	315,890.00	319,009.00	0.00	319,009.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,177,000.00	1,226,899.00	(25,414.33)	1,226,899.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	24,000.00	24,000.00	0.00	24,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,516,890.00</b>	<b>1,569,908.00</b>	<b>(25,414.33)</b>	<b>1,569,908.00</b>	<b>0.00</b>	<b>0.0%</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		
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	125,000.00	125,000.00	17,631.00	125,000.00	0.00	0.0%
Interest		8660	204,000.00	204,000.00	21,361.23	204,000.00	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	403,320.00	403,320.00	0.00	403,320.00	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	24,000.00	24,000.00	0.00	24,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	136,879.00	218,515.00	203,944.18	218,515.00	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>893,199.00</b>	<b>974,835.00</b>	<b>242,936.41</b>	<b>974,835.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>76,105,541.00</b>	<b>76,098,878.00</b>	<b>16,272,867.74</b>	<b>76,098,878.00</b>	<b>0.00</b>	<b>0.0%</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	23,994,624.00	23,688,334.00	6,603,022.52	23,688,334.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,415,000.00	1,403,394.00	396,690.87	1,403,394.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,443,876.00	3,475,299.00	1,110,520.60	3,475,299.00	0.00	0.0%
Other Certificated Salaries		1900	91,500.00	92,390.00	25,102.85	92,390.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>28,945,000.00</b>	<b>28,659,417.00</b>	<b>8,135,336.84</b>	<b>28,659,417.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	248,982.00	240,673.00	46,890.24	240,673.00	0.00	0.0%
Classified Support Salaries		2200	2,849,617.00	2,778,953.00	813,806.04	2,778,953.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	690,132.00	735,536.00	273,217.51	735,536.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,070,454.00	3,065,058.00	911,012.44	3,065,058.00	0.00	0.0%
Other Classified Salaries		2900	1,499,089.00	1,486,142.00	267,039.36	1,486,142.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,358,274.00</b>	<b>8,306,362.00</b>	<b>2,311,965.59</b>	<b>8,306,362.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,792,293.00	4,812,415.00	1,365,202.58	4,812,415.00	0.00	0.0%
PERS		3201-3202	1,783,600.00	1,826,176.00	523,522.95	1,826,176.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,071,905.00	1,039,624.00	282,339.78	1,039,624.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,699,480.00	6,563,255.00	1,858,261.59	6,563,255.00	0.00	0.0%
Unemployment Insurance		3501-3502	378,332.00	199,190.00	48,097.69	199,190.00	0.00	0.0%
Workers' Compensation		3601-3602	749,123.00	674,041.00	184,071.17	674,041.00	0.00	0.0%
OPEB, Allocated		3701-3702	18,000.00	18,000.00	5,083.60	18,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,310.00	32,894.00	9,943.93	32,894.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>15,523,043.00</b>	<b>15,165,595.00</b>	<b>4,276,523.29</b>	<b>15,165,595.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	15,262.00	10,612.00	358.33	10,612.00	0.00	0.0%
Books and Other Reference Materials		4200	36,816.00	38,076.00	7,616.16	38,076.00	0.00	0.0%
Materials and Supplies		4300	1,596,036.00	2,095,897.00	816,458.58	2,095,897.00	0.00	0.0%
Noncapitalized Equipment		4400	116,639.00	146,815.00	50,677.04	146,815.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,764,753.00</b>	<b>2,291,400.00</b>	<b>875,110.11</b>	<b>2,291,400.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	939,000.00	1,029,000.00	136,092.82	1,029,000.00	0.00	0.0%
Travel and Conferences		5200	77,579.00	77,286.00	12,038.36	77,286.00	0.00	0.0%
Dues and Memberships		5300	25,431.00	30,200.00	23,342.60	30,200.00	0.00	0.0%
Insurance		5400-5450	1,036,623.00	1,027,936.00	1,022,936.00	1,027,936.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,567,818.00	1,569,018.00	294,184.85	1,569,018.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	240,038.00	257,938.00	40,501.43	257,938.00	0.00	0.0%
Transfers of Direct Costs		5710	234,650.00	231,774.00	22,236.02	231,774.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	(246.26)	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	903,175.00	1,002,523.00	218,975.10	1,002,523.00	0.00	0.0%
Communications		5900	284,713.00	285,193.00	31,899.84	285,193.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,304,027.00</b>	<b>5,505,868.00</b>	<b>1,801,960.76</b>	<b>5,505,868.00</b>	<b>0.00</b>	<b>0.0%</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>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	515.00	0.00	515.00	0.00	0.0%
Equipment Replacement		6500	76,550.00	65,350.00	22,663.39	65,350.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>76,550.00</b>	<b>65,865.00</b>	<b>22,663.39</b>	<b>65,865.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	10,353.00	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 Transfers	All Other	7221-7223	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>10,353.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(836,822.00)	(846,139.00)	0.00	(846,139.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(161,735.00)	(156,332.00)	0.00	(156,332.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(998,557.00)</b>	<b>(1,002,471.00)</b>	<b>0.00</b>	<b>(1,002,471.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>58,973,090.00</b>	<b>58,992,036.00</b>	<b>17,433,912.98</b>	<b>58,992,036.00</b>	<b>0.00</b>	<b>0.0%</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>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	300,000.00	200,000.00	200,000.00	200,000.00	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			300,000.00	200,000.00	200,000.00	200,000.00	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	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	(16,297,596.00)	(16,458,189.00)	0.00	(16,458,189.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,297,596.00)	(16,458,189.00)	0.00	(16,458,189.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(16,597,596.00)	(16,658,189.00)	(200,000.00)	(16,658,189.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	516,113.00	516,113.00	0.00	516,113.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,163,287.00	12,178,370.00	692,940.36	12,178,370.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,625,556.00	11,906,946.00	2,352,749.49	11,906,946.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,993,725.00	10,582,454.00	2,356,830.29	10,582,454.00	0.00	0.0%
5) TOTAL, REVENUES			25,298,681.00	35,183,883.00	5,402,520.14	35,183,883.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,445,282.00	12,266,781.00	3,132,399.49	12,266,781.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,701,259.00	7,063,285.00	1,635,499.23	7,063,285.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,405,533.00	13,552,896.00	1,905,752.38	13,552,896.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,247,999.00	19,693,381.00	933,339.92	19,693,381.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,649,382.00	6,674,850.00	942,670.21	6,674,850.00	0.00	0.0%
6) Capital Outlay		6000-6999	475,000.00	2,105,243.00	580,231.05	2,105,243.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	836,822.00	846,139.00	0.00	846,139.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,846,277.00	62,287,575.00	9,129,892.28	62,287,575.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,547,596.00)	(27,103,692.00)	(3,727,372.14)	(27,103,692.00)		
<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	16,297,596.00	16,458,189.00	0.00	16,458,189.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,297,596.00	16,458,189.00	0.00	16,458,189.00		

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>			(250,000.00)	(10,645,503.00)	(3,727,372.14)	(10,645,503.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	250,000.00	10,645,503.00		10,645,503.00	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)			250,000.00	10,645,503.00		10,645,503.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,000.00	10,645,503.00		10,645,503.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	516,113.00	516,113.00	0.00	516,113.00	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			516,113.00	516,113.00	0.00	516,113.00	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	1,686,095.00	1,689,095.00	3,000.00	1,689,095.00	0.00	0.0%
Special Education Discretionary Grants		8182	279,920.00	279,920.00	0.00	279,920.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	551,919.00	773,818.00	86,918.10	773,818.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	131,903.00	289,388.00	6,074.81	289,388.00	0.00	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	6,177.00	8,855.00	2,247.00	8,855.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	103,188.00	186,981.00	19,892.85	186,981.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	446,569.00	645,928.00	34,427.10	645,928.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290	446,569.00	645,928.00	34,427.10	645,928.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	957,516.00	8,304,385.00	540,380.50	8,304,385.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,163,287.00</b>	<b>12,178,370.00</b>	<b>692,940.36</b>	<b>12,178,370.00</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.0%
Lottery - Unrestricted and Instructional Materii		8560	369,000.00	351,390.00	(17,610.52)	351,390.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	253,444.00	253,444.00	25,344.45	253,444.00	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	392,858.00	369,766.01	392,858.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	90,194.00	117,832.00	29,908.46	117,832.00	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	10,912,918.00	10,791,422.00	1,945,341.09	10,791,422.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,625,556.00</b>	<b>11,906,946.00</b>	<b>2,352,749.49</b>	<b>11,906,946.00</b>	<b>0.00</b>	<b>0.0%</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	1,975,000.00	1,975,000.00	(50.75)	1,975,000.00	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	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	2,131,014.00	2,001,524.00	0.00	2,001,524.00	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	410,000.00	410,000.00	61,920.62	410,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		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	471,534.00	2,189,753.00	310,455.42	2,189,753.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,006,177.00	4,006,177.00	1,984,505.00	4,006,177.00	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>8,993,725.00</b>	<b>10,582,454.00</b>	<b>2,356,830.29</b>	<b>10,582,454.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>25,298,681.00</b>	<b>35,183,883.00</b>	<b>5,402,520.14</b>	<b>35,183,883.00</b>	<b>0.00</b>	<b>0.0%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,687,625.00	9,020,720.00	2,301,245.66	9,020,720.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,712,660.00	1,938,578.00	442,772.04	1,938,578.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,039,997.00	1,300,783.00	388,381.79	1,300,783.00	0.00	0.0%
Other Certificated Salaries		1900	5,000.00	6,700.00	0.00	6,700.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,445,282.00</b>	<b>12,266,781.00</b>	<b>3,132,399.49</b>	<b>12,266,781.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,292,414.00	3,223,804.00	638,889.67	3,223,804.00	0.00	0.0%
Classified Support Salaries		2200	1,588,653.00	1,590,449.00	408,443.88	1,590,449.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	557,500.00	779,340.00	211,306.15	779,340.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	341,927.00	421,583.00	100,033.77	421,583.00	0.00	0.0%
Other Classified Salaries		2900	920,765.00	1,048,109.00	276,825.76	1,048,109.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,701,259.00</b>	<b>7,063,285.00</b>	<b>1,635,499.23</b>	<b>7,063,285.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,405,869.00	7,563,417.00	515,552.72	7,563,417.00	0.00	0.0%
PERS		3201-3202	1,512,292.00	1,522,235.00	349,967.21	1,522,235.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	677,966.00	706,407.00	159,639.99	706,407.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,227,835.00	3,238,990.00	772,119.19	3,238,990.00	0.00	0.0%
Unemployment Insurance		3501-3502	205,514.00	136,897.00	19,939.01	136,897.00	0.00	0.0%
Workers' Compensation		3601-3602	364,343.00	369,416.00	84,054.42	369,416.00	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	11,714.00	15,534.00	4,479.84	15,534.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,405,533.00</b>	<b>13,552,896.00</b>	<b>1,905,752.38</b>	<b>13,552,896.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	365,000.00	479,768.00	336,919.47	479,768.00	0.00	0.0%
Books and Other Reference Materials		4200	48,290.00	84,834.00	5,781.01	84,834.00	0.00	0.0%
Materials and Supplies		4300	3,748,209.00	18,809,158.00	409,577.48	18,809,158.00	0.00	0.0%
Noncapitalized Equipment		4400	86,500.00	319,621.00	181,061.96	319,621.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,247,999.00</b>	<b>19,693,381.00</b>	<b>933,339.92</b>	<b>19,693,381.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,019,351.00	1,805,559.00	1,156.69	1,805,559.00	0.00	0.0%
Travel and Conferences		5200	41,575.00	68,308.00	9,491.81	68,308.00	0.00	0.0%
Dues and Memberships		5300	400.00	13,841.00	4,051.40	13,841.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,010.00	46,726.00	9,436.63	46,726.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	386,046.00	655,019.00	227,739.06	655,019.00	0.00	0.0%
Transfers of Direct Costs		5710	(234,650.00)	(231,774.00)	(22,236.02)	(231,774.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,150.00)	(8,150.00)	(897.44)	(8,150.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,384,783.00	4,311,804.00	710,031.48	4,311,804.00	0.00	0.0%
Communications		5900	15,017.00	13,517.00	3,896.60	13,517.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,649,382.00</b>	<b>6,674,850.00</b>	<b>942,670.21</b>	<b>6,674,850.00</b>	<b>0.00</b>	<b>0.0%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	64,520.00	64,520.00	64,520.00	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	475,000.00	512,085.00	0.00	512,085.00	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	45,901.00	11,402.55	45,901.00	0.00	0.0%
Equipment Replacement		6500	0.00	1,482,737.00	504,308.50	1,482,737.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>475,000.00</b>	<b>2,105,243.00</b>	<b>580,231.05</b>	<b>2,105,243.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>85,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	836,822.00	846,139.00	0.00	846,139.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>836,822.00</b>	<b>846,139.00</b>	<b>0.00</b>	<b>846,139.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>41,846,277.00</b>	<b>62,287,575.00</b>	<b>9,129,892.28</b>	<b>62,287,575.00</b>	<b>0.00</b>	<b>0.0%</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>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		
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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	16,297,596.00	16,458,189.00	0.00	16,458,189.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,297,596.00	16,458,189.00	0.00	16,458,189.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			16,297,596.00	16,458,189.00	0.00	16,458,189.00	0.00	0.0%

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	74,196,565.00	74,055,248.00	16,065,067.38	74,055,248.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,178,287.00	12,193,370.00	683,218.64	12,193,370.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,142,446.00	13,476,854.00	2,327,335.16	13,476,854.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,886,924.00	11,557,289.00	2,599,766.70	11,557,289.00	0.00	0.0%
5) TOTAL, REVENUES			101,404,222.00	111,282,761.00	21,675,387.88	111,282,761.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	40,390,282.00	40,926,198.00	11,267,736.33	40,926,198.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,059,533.00	15,369,647.00	3,947,464.82	15,369,647.00	0.00	0.0%
3) Employee Benefits		3000-3999	28,928,576.00	28,718,491.00	6,182,275.67	28,718,491.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,012,752.00	21,984,781.00	1,808,450.03	21,984,781.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,953,409.00	12,180,718.00	2,744,630.97	12,180,718.00	0.00	0.0%
6) Capital Outlay		6000-6999	551,550.00	2,171,108.00	602,894.44	2,171,108.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	85,000.00	85,000.00	10,353.00	85,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(161,735.00)	(156,332.00)	0.00	(156,332.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			100,819,367.00	121,279,611.00	26,563,805.26	121,279,611.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			584,855.00	(9,996,850.00)	(4,888,417.38)	(9,996,850.00)		
<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	300,000.00	200,000.00	200,000.00	200,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(200,000.00)	(200,000.00)	(200,000.00)		

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>			284,855.00	(10,196,850.00)	(5,088,417.38)	(10,196,850.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,245,398.00	22,634,099.00		22,634,099.00	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)			10,245,398.00	22,634,099.00		22,634,099.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,245,398.00	22,634,099.00		22,634,099.00		
2) Ending Balance, June 30 (E + F1e)								
			10,530,253.00	12,437,249.00		12,437,249.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	27,200.00	27,200.00		27,200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	19,742.00	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	3,528,259.00	3,546,130.00		3,546,130.00		
2% Reserve for Economic Uncertainty	0000	9780	2,022,347.00					
South County Consortium (SOCC) Res	0000	9780	1,116,819.00					
Local Site Donation Carryover	0000	9780	389,093.00					
2% Reserve for Economic Uncertainty	0000	9780		2,429,592.00				
South County Consortium (SOCC) Res	0000	9780		1,116,538.00				
Local Site Donation Carryover	0000	9780		0.00				
2% Reserve for Economic Uncertainty	0000	9780				2,429,592.00		
South County Consortium (SOCC) Res	0000	9780				1,116,538.00		
Local Site Donation Carryover	0000	9780				0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,033,521.00	3,644,388.00		3,644,388.00		
Unassigned/Unappropriated Amount		9790	3,921,531.00	5,219,531.00		5,219,531.00		

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	30,657,812.00	30,667,620.00	8,267,182.00	30,667,620.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,082,947.00	3,017,325.00	784,797.00	3,017,325.00	0.00	0.0%
State Aid - Prior Years		8019	32,000.00	92,000.00	7,330,596.00	92,000.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	235,000.00	226,043.00	0.00	226,043.00	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	34,400,000.00	35,307,940.00	5,333.06	35,307,940.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,360,000.00	1,292,041.00	0.00	1,292,041.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(311,856.00)	0.00	(311,856.00)	0.00	0.0%
Supplemental Taxes		8044	760,000.00	797,800.00	209,130.32	797,800.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,025,000.00	3,612,347.00	0.00	3,612,347.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	700,000.00	381,000.00	0.00	381,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>75,252,759.00</b>	<b>75,082,260.00</b>	<b>16,597,038.38</b>	<b>75,082,260.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	(1,572,307.00)	(1,543,125.00)	(531,971.00)	(1,543,125.00)	0.00	0.0%
Property Taxes Transfers		8097	516,113.00	516,113.00	0.00	516,113.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>74,196,565.00</b>	<b>74,055,248.00</b>	<b>16,065,067.38</b>	<b>74,055,248.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,686,095.00	1,689,095.00	3,000.00	1,689,095.00	0.00	0.0%
Special Education Discretionary Grants		8182	279,920.00	279,920.00	0.00	279,920.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	551,919.00	773,818.00	86,918.10	773,818.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	131,903.00	289,388.00	6,074.81	289,388.00	0.00	0.0%

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	6,177.00	8,855.00	2,247.00	8,855.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	103,188.00	186,981.00	19,892.85	186,981.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	446,569.00	645,928.00	34,427.10	645,928.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	972,516.00	8,319,385.00	530,658.78	8,319,385.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,178,287.00</b>	<b>12,193,370.00</b>	<b>683,218.64</b>	<b>12,193,370.00</b>	<b>0.00</b>	<b>0.0%</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	315,890.00	319,009.00	0.00	319,009.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,546,000.00	1,578,289.00	(43,024.85)	1,578,289.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	253,444.00	253,444.00	25,344.45	253,444.00	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	392,858.00	369,766.01	392,858.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	90,194.00	117,832.00	29,908.46	117,832.00	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	10,936,918.00	10,815,422.00	1,945,341.09	10,815,422.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,142,446.00</b>	<b>13,476,854.00</b>	<b>2,327,335.16</b>	<b>13,476,854.00</b>	<b>0.00</b>	<b>0.0%</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	1,975,000.00	1,975,000.00	(50.75)	1,975,000.00	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	125,000.00	125,000.00	17,631.00	125,000.00	0.00	0.0%
Interest		8660	204,000.00	204,000.00	21,361.23	204,000.00	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	2,534,334.00	2,404,844.00	0.00	2,404,844.00	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	434,000.00	434,000.00	61,920.62	434,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	608,413.00	2,408,268.00	514,399.60	2,408,268.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	4,006,177.00	4,006,177.00	1,984,505.00	4,006,177.00	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>9,886,924.00</b>	<b>11,557,289.00</b>	<b>2,599,766.70</b>	<b>11,557,289.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>101,404,222.00</b>	<b>111,282,761.00</b>	<b>21,675,387.88</b>	<b>111,282,761.00</b>	<b>0.00</b>	<b>0.0%</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	32,682,249.00	32,709,054.00	8,904,268.18	32,709,054.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,127,660.00	3,341,972.00	839,462.91	3,341,972.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,483,873.00	4,776,082.00	1,498,902.39	4,776,082.00	0.00	0.0%
Other Certificated Salaries		1900	96,500.00	99,090.00	25,102.85	99,090.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>40,390,282.00</b>	<b>40,926,198.00</b>	<b>11,267,736.33</b>	<b>40,926,198.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,541,396.00	3,464,477.00	685,779.91	3,464,477.00	0.00	0.0%
Classified Support Salaries		2200	4,438,270.00	4,369,402.00	1,222,249.92	4,369,402.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,247,632.00	1,514,876.00	484,523.66	1,514,876.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,412,381.00	3,486,641.00	1,011,046.21	3,486,641.00	0.00	0.0%
Other Classified Salaries		2900	2,419,854.00	2,534,251.00	543,865.12	2,534,251.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,059,533.00</b>	<b>15,369,647.00</b>	<b>3,947,464.82</b>	<b>15,369,647.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,198,162.00	12,375,832.00	1,880,755.30	12,375,832.00	0.00	0.0%
PERS		3201-3202	3,295,892.00	3,348,411.00	873,490.16	3,348,411.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,749,871.00	1,746,031.00	441,979.77	1,746,031.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,927,315.00	9,802,245.00	2,630,380.78	9,802,245.00	0.00	0.0%
Unemployment Insurance		3501-3502	583,846.00	336,087.00	68,036.70	336,087.00	0.00	0.0%
Workers' Compensation		3601-3602	1,113,466.00	1,043,457.00	268,125.59	1,043,457.00	0.00	0.0%
OPEB, Allocated		3701-3702	18,000.00	18,000.00	5,083.60	18,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,024.00	48,428.00	14,423.77	48,428.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,928,576.00</b>	<b>28,718,491.00</b>	<b>6,182,275.67</b>	<b>28,718,491.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	380,262.00	490,380.00	337,277.80	490,380.00	0.00	0.0%
Books and Other Reference Materials		4200	85,106.00	122,910.00	13,397.17	122,910.00	0.00	0.0%
Materials and Supplies		4300	5,344,245.00	20,905,055.00	1,226,036.06	20,905,055.00	0.00	0.0%
Noncapitalized Equipment		4400	203,139.00	466,436.00	231,739.00	466,436.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,012,752.00</b>	<b>21,984,781.00</b>	<b>1,808,450.03</b>	<b>21,984,781.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,958,351.00	2,834,559.00	137,249.51	2,834,559.00	0.00	0.0%
Travel and Conferences		5200	119,154.00	145,594.00	21,530.17	145,594.00	0.00	0.0%
Dues and Memberships		5300	25,831.00	44,041.00	27,394.00	44,041.00	0.00	0.0%
Insurance		5400-5450	1,036,623.00	1,027,936.00	1,022,936.00	1,027,936.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,612,828.00	1,615,744.00	303,621.48	1,615,744.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	626,084.00	912,957.00	268,240.49	912,957.00	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	(13,150.00)	(13,150.00)	(1,143.70)	(13,150.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,287,958.00	5,314,327.00	929,006.58	5,314,327.00	0.00	0.0%
Communications		5900	299,730.00	298,710.00	35,796.44	298,710.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,953,409.00</b>	<b>12,180,718.00</b>	<b>2,744,630.97</b>	<b>12,180,718.00</b>	<b>0.00</b>	<b>0.0%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	64,520.00	64,520.00	64,520.00	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	475,000.00	512,085.00	0.00	512,085.00	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	46,416.00	11,402.55	46,416.00	0.00	0.0%
Equipment Replacement		6500	76,550.00	1,548,087.00	526,971.89	1,548,087.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>551,550.00</b>	<b>2,171,108.00</b>	<b>602,894.44</b>	<b>2,171,108.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	85,000.00	85,000.00	10,353.00	85,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>85,000.00</b>	<b>85,000.00</b>	<b>10,353.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(161,735.00)	(156,332.00)	0.00	(156,332.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(161,735.00)</b>	<b>(156,332.00)</b>	<b>0.00</b>	<b>(156,332.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>100,819,367.00</b>	<b>121,279,611.00</b>	<b>26,563,805.26</b>	<b>121,279,611.00</b>	<b>0.00</b>	<b>0.0%</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>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	300,000.00	200,000.00	200,000.00	200,000.00	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			300,000.00	200,000.00	200,000.00	200,000.00	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	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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)			(300,000.00)	(200,000.00)	(200,000.00)	(200,000.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	125,955.00	120,803.00	73,194.00	120,803.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,601,565.00	1,879,534.00	723,953.00	1,879,534.00	0.00	0.0%
4) Other Local Revenue		8600-8799	297,085.00	175,337.00	119,280.35	175,337.00	0.00	0.0%
5) TOTAL, REVENUES			2,024,605.00	2,175,674.00	916,427.35	2,175,674.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,058,500.00	1,096,913.00	196,650.32	1,096,913.00	0.00	0.0%
2) Classified Salaries		2000-2999	483,450.00	509,978.00	111,691.52	509,978.00	0.00	0.0%
3) Employee Benefits		3000-3999	654,823.00	701,816.00	118,646.07	701,816.00	0.00	0.0%
4) Books and Supplies		4000-4999	179,886.00	230,567.00	26,604.20	230,567.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	93,074.00	125,701.00	28,337.74	125,701.00	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	79,417.00	74,014.00	0.00	74,014.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,549,150.00	2,738,989.00	481,929.85	2,738,989.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			(524,545.00)	(563,315.00)	434,497.50	(563,315.00)		
<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>			(524,545.00)	(563,315.00)	434,497.50	(563,315.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,756,745.00	2,693,187.00		2,693,187.00	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)			1,756,745.00	2,693,187.00		2,693,187.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,756,745.00	2,693,187.00		2,693,187.00		
2) Ending Balance, June 30 (E + F1e)			1,232,200.00	2,129,872.00		2,129,872.00		
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	305,908.00	662,122.00		662,122.00		
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	926,292.00	1,447,750.00		1,447,750.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2021-22 First Interim  
Adult Education Fund  
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 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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	125,955.00	120,803.00	73,194.00	120,803.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>125,955.00</b>	<b>120,803.00</b>	<b>73,194.00</b>	<b>120,803.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	74,306.00	229,306.00	185,229.00	229,306.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,375,203.00	1,439,177.00	479,729.00	1,439,177.00	0.00	0.0%
All Other State Revenue	All Other	8590	152,056.00	211,051.00	58,995.00	211,051.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,601,565.00</b>	<b>1,879,534.00</b>	<b>723,953.00</b>	<b>1,879,534.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	15,000.00	15,000.00	3,488.35	15,000.00	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	67,085.00	77,085.00	35,792.00	77,085.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	215,000.00	83,252.00	80,000.00	83,252.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>297,085.00</b>	<b>175,337.00</b>	<b>119,280.35</b>	<b>175,337.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,024,605.00</b>	<b>2,175,674.00</b>	<b>916,427.35</b>	<b>2,175,674.00</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	723,300.00	774,714.00	91,682.08	774,714.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	322,700.00	320,100.00	104,966.24	320,100.00	0.00	0.0%
Other Certificated Salaries		1900	12,500.00	2,099.00	0.00	2,099.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,058,500.00</b>	<b>1,096,913.00</b>	<b>196,650.32</b>	<b>1,096,913.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	25,000.00	0.00	25,000.00	0.00	0.0%
Classified Support Salaries		2200	45,000.00	47,555.00	12,822.95	47,555.00	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	120,200.00	120,200.00	37,009.56	120,200.00	0.00	0.0%
Other Classified Salaries		2900	318,250.00	317,223.00	61,859.01	317,223.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>483,450.00</b>	<b>509,978.00</b>	<b>111,691.52</b>	<b>509,978.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	269,290.00	288,700.00	29,647.62	288,700.00	0.00	0.0%
PERS		3201-3202	109,008.00	111,482.00	24,974.66	111,482.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	52,800.00	55,074.00	11,750.16	55,074.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	172,335.00	193,285.00	44,628.19	193,285.00	0.00	0.0%
Unemployment Insurance		3501-3502	17,797.00	17,415.00	1,224.06	17,415.00	0.00	0.0%
Workers' Compensation		3601-3602	29,233.00	31,362.00	5,437.58	31,362.00	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	4,360.00	4,498.00	983.80	4,498.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>654,823.00</b>	<b>701,816.00</b>	<b>118,646.07</b>	<b>701,816.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	15,400.00	8,545.00	5,934.93	8,545.00	0.00	0.0%
Books and Other Reference Materials		4200	1,740.00	1,595.00	0.00	1,595.00	0.00	0.0%
Materials and Supplies		4300	127,678.00	192,196.00	14,907.99	192,196.00	0.00	0.0%
Noncapitalized Equipment		4400	35,068.00	28,231.00	5,761.28	28,231.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>179,886.00</b>	<b>230,567.00</b>	<b>26,604.20</b>	<b>230,567.00</b>	<b>0.00</b>	<b>0.0%</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	7,120.00	3,747.00	1,092.19	3,747.00	0.00	0.0%
Dues and Memberships		5300	2,083.00	2,128.00	1,620.00	2,128.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,250.00	2,250.00	142.54	2,250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,900.00	23,150.00	6,919.21	23,150.00	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	1,900.00	1,900.00	85.66	1,900.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,811.00	78,316.00	15,562.21	78,316.00	0.00	0.0%
Communications		5900	12,010.00	14,210.00	2,915.93	14,210.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>93,074.00</b>	<b>125,701.00</b>	<b>28,337.74</b>	<b>125,701.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	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%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	79,417.00	74,014.00	0.00	74,014.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>79,417.00</b>	<b>74,014.00</b>	<b>0.00</b>	<b>74,014.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>2,549,150.00</b>	<b>2,738,989.00</b>	<b>481,929.85</b>	<b>2,738,989.00</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
6371	CalWORKs for ROCP or Adult Education	133,771.00
6391	Adult Education Program	244,265.00
9010	Other Restricted Local	304,086.00
Total, Restricted Balance		<u>682,122.00</u>

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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 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	950,000.00	1,450,000.00	27,984.84	1,450,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	85,000.00	95,000.00	1,625.24	95,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	798,000.00	398,000.00	73,126.20	398,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,833,000.00	1,943,000.00	102,736.28	1,943,000.00		
<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	844,000.00	889,971.00	223,757.33	889,971.00	0.00	0.0%
3) Employee Benefits		3000-3999	479,120.00	475,125.00	114,308.83	475,125.00	0.00	0.0%
4) Books and Supplies		4000-4999	674,145.00	712,688.00	315,709.65	712,688.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,321.00	55,119.00	4,667.38	55,119.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	40,000.00	0.00	40,000.00	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	82,318.00	82,318.00	0.00	82,318.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,119,904.00	2,255,221.00	658,443.19	2,255,221.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(286,904.00)	(312,221.00)	(555,706.91)	(312,221.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	200,000.00	200,000.00	200,000.00	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			300,000.00	200,000.00	200,000.00	200,000.00		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,096.00	(112,221.00)	(355,706.91)	(112,221.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,070.00	258,034.00		258,034.00	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)			36,070.00	258,034.00		258,034.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,070.00	258,034.00		258,034.00		
2) Ending Balance, June 30 (E + F1e)			49,166.00	145,813.00		145,813.00		
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			49,166.00	145,813.00		145,813.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2021-22 First Interim  
Cafeteria Special Revenue Fund  
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 Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	950,000.00	1,450,000.00	27,984.84	1,450,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>950,000.00</b>	<b>1,450,000.00</b>	<b>27,984.84</b>	<b>1,450,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	85,000.00	95,000.00	1,625.24	95,000.00	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>			<b>85,000.00</b>	<b>95,000.00</b>	<b>1,625.24</b>	<b>95,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	750,000.00	350,000.00	67,540.68	350,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	232.19	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	43,000.00	43,000.00	5,258.75	43,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,000.00	3,000.00	94.58	3,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>798,000.00</b>	<b>398,000.00</b>	<b>73,126.20</b>	<b>398,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,833,000.00</b>	<b>1,943,000.00</b>	<b>102,736.28</b>	<b>1,943,000.00</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>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	708,000.00	733,971.00	192,490.47	733,971.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	136,000.00	156,000.00	31,266.86	156,000.00	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>844,000.00</b>	<b>889,971.00</b>	<b>223,757.33</b>	<b>889,971.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	187,314.00	186,711.00	43,744.21	186,711.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	64,615.00	63,828.00	15,808.69	63,828.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	199,308.00	200,052.00	49,856.00	200,052.00	0.00	0.0%
Unemployment insurance		3501-3502	10,391.00	7,400.00	961.79	7,400.00	0.00	0.0%
Workers' Compensation		3601-3602	16,892.00	16,534.00	3,938.14	16,534.00	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	600.00	600.00	0.00	600.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>479,120.00</b>	<b>475,125.00</b>	<b>114,308.83</b>	<b>475,125.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	69,145.00	69,145.00	38,005.92	69,145.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	43,543.00	12,604.87	43,543.00	0.00	0.0%
Food		4700	600,000.00	600,000.00	265,098.86	600,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>674,145.00</b>	<b>712,688.00</b>	<b>315,709.65</b>	<b>712,688.00</b>	<b>0.00</b>	<b>0.0%</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	3,100.00	3,100.00	31.59	3,100.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	458.85	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	17,336.00	1,903.23	17,336.00	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	11,250.00	11,250.00	1,058.04	11,250.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,271.00	16,733.00	728.90	16,733.00	0.00	0.0%
Communications		5900	2,200.00	2,200.00	486.77	2,200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,321.00</b>	<b>55,119.00</b>	<b>4,667.38</b>	<b>55,119.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	30,000.00	0.00	30,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	82,318.00	82,318.00	0.00	82,318.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>82,318.00</b>	<b>82,318.00</b>	<b>0.00</b>	<b>82,318.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,119,904.00</b>	<b>2,255,221.00</b>	<b>658,443.19</b>	<b>2,255,221.00</b>		



2021-22 First Interim  
Cafeteria Special Revenue Fund  
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 Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	300,000.00	200,000.00	200,000.00	200,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>300,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>300,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	145,813.00
Total, Restricted Balance		<u>145,813.00</u>

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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 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	50.00	50.00	5.93	50.00	0.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	5.93	50.00		
<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>			50.00	50.00	5.93	50.00		
<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>			50.00	50.00	5.93	50.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,584.00	4,579.00		4,579.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,584.00	4,579.00		4,579.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,584.00	4,579.00		4,579.00		
2) Ending Balance, June 30 (E + F1e)			4,634.00	4,629.00		4,629.00		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,634.00	4,629.00		4,629.00		
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>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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	50.00	50.00	5.93	50.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>50.00</b>	<b>50.00</b>	<b>5.93</b>	<b>50.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>50.00</b>	<b>50.00</b>	<b>5.93</b>	<b>50.00</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>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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

2021-22 First Interim  
Deferred Maintenance Fund  
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 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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			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		



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

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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 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	683,206.00	683,206.00	15,992.42	683,206.00	0.00	0.0%
5) TOTAL REVENUES			683,206.00	683,206.00	15,992.42	683,206.00		
<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	124,000.00	124,000.00	43,687.00	124,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	53,601.00	53,601.00	19,405.76	53,601.00	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	11,000.00	11,000.00	4,600.00	11,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	11,272,790.00	12,216,070.00	2,629,174.98	12,216,070.00	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			11,461,391.00	12,404,671.00	2,696,867.74	12,404,671.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			(10,778,185.00)	(11,721,465.00)	(2,680,875.32)	(11,721,465.00)		
<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>			(10,778,185.00)	(11,721,465.00)	(2,680,875.32)	(11,721,465.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,224,193.00	13,132,790.00		13,132,790.00	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)			12,224,193.00	13,132,790.00		13,132,790.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,224,193.00	13,132,790.00		13,132,790.00		
2) Ending Balance, June 30 (E + F1e)			1,446,008.00	1,411,325.00		1,411,325.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			1,446,008.00	1,411,325.00		1,411,325.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	15,992.42	160,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	523,206.00	523,206.00	0.00	523,206.00	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>683,206.00</b>	<b>683,206.00</b>	<b>15,992.42</b>	<b>683,206.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>683,206.00</b>	<b>683,206.00</b>	<b>15,992.42</b>	<b>683,206.00</b>	<b>0.00</b>	<b>0.0%</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>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	124,000.00	124,000.00	43,687.00	124,000.00	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>124,000.00</b>	<b>124,000.00</b>	<b>43,687.00</b>	<b>124,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	26,125.00	26,125.00	10,008.68	26,125.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,530.00	9,530.00	3,328.40	9,530.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	14,640.00	14,640.00	4,878.72	14,640.00	0.00	0.0%
Unemployment Insurance		3501-3502	63.00	63.00	217.56	63.00	0.00	0.0%
Workers' Compensation		3601-3602	2,641.00	2,641.00	772.40	2,641.00	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	602.00	602.00	200.00	602.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>53,601.00</b>	<b>53,601.00</b>	<b>19,405.76</b>	<b>53,601.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	11,000.00	11,000.00	4,600.00	11,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,000.00</b>	<b>11,000.00</b>	<b>4,600.00</b>	<b>11,000.00</b>	<b>0.00</b>	<b>0.0%</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>CAPITAL OUTLAY</b>								
Land		6100	504,000.00	936,780.00	609,059.14	936,780.00	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	10,768,790.00	11,279,290.00	2,020,115.84	11,279,290.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,272,790.00</b>	<b>12,216,070.00</b>	<b>2,629,174.98</b>	<b>12,216,070.00</b>	<b>0.00</b>	<b>0.0%</b>
<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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,461,391.00</b>	<b>12,404,671.00</b>	<b>2,696,867.74</b>	<b>12,404,671.00</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	1,411,325.00
Total, Restricted Balance		<u>1,411,325.00</u>

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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 Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-6099	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	478,500.00	778,500.00	475,043.08	778,500.00	0.00	0.0%
5) TOTAL, REVENUES			478,500.00	778,500.00	475,043.08	778,500.00		
<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	88,649.00	91,398.00	41,384.00	91,398.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,260,000.00	3,358,702.00	28,693.95	3,358,702.00	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			3,348,649.00	3,450,100.00	70,077.95	3,450,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			(2,870,149.00)	(2,671,600.00)	404,965.13	(2,671,600.00)		
<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>			(2,870,149.00)	(2,671,600.00)	404,965.13	(2,671,600.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,187,162.00	3,511,689.00		3,511,689.00	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)			3,187,162.00	3,511,689.00		3,511,689.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,187,162.00	3,511,689.00		3,511,689.00		
2) Ending Balance, June 30 (E + F1e)			317,013.00	840,089.00		840,089.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	34,740.00	67,081.00		67,081.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	28,500.00	28,500.00	4,566.43	28,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	450,000.00	750,000.00	470,476.65	750,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>478,500.00</b>	<b>778,500.00</b>	<b>475,043.08</b>	<b>778,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>478,500.00</b>	<b>778,500.00</b>	<b>475,043.08</b>	<b>778,500.00</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>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			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%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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	88,649.00	91,398.00	41,384.00	91,398.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			88,649.00	91,398.00	41,384.00	91,398.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	3,260,000.00	3,358,702.00	28,693.95	3,358,702.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,260,000.00</b>	<b>3,358,702.00</b>	<b>28,693.95</b>	<b>3,358,702.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,348,649.00</b>	<b>3,450,100.00</b>	<b>70,077.95</b>	<b>3,450,100.00</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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	773,008.00
Total, Restricted Balance		<u>773,008.00</u>

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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 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	1,153,003.00	1,153,003.00	15,209.94	1,153,003.00	0.00	0.0%
5) TOTAL, REVENUES			1,153,003.00	1,153,003.00	15,209.94	1,153,003.00		
<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	60,794.00	60,794.00	49,359.30	60,794.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,526,000.00	1,738,500.00	45,120.82	1,738,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,586,794.00	1,799,294.00	94,480.12	1,799,294.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>								
			(433,791.00)	(646,291.00)	(79,270.18)	(646,291.00)		
<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>			(433,791.00)	(646,291.00)	(79,270.18)	(646,291.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,352,546.00	2,039,635.00		2,039,635.00	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)			1,352,546.00	2,039,635.00		2,039,635.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,352,546.00	2,039,635.00		2,039,635.00		
2) Ending Balance, June 30 (E + F1e)			918,755.00	1,393,344.00		1,393,344.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9740	851,061.00	1,266,282.00		1,266,282.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	67,694.00	127,062.00		127,062.00		
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>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			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%
<b>TOTAL, OTHER STATE REVENUE</b>			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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	40,000.00	40,000.00	14,188.74	40,000.00	0.00	0.0%
Interest		8660	9,500.00	9,500.00	1,021.20	9,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	103,503.00	103,503.00	0.00	103,503.00	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>			1,153,003.00	1,153,003.00	15,209.94	1,153,003.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,153,003.00	1,153,003.00	15,209.94	1,153,003.00		

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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	6,411.00	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	60,794.00	60,794.00	42,948.30	60,794.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>60,794.00</b>	<b>60,794.00</b>	<b>49,359.30</b>	<b>60,794.00</b>	<b>0.00</b>	<b>0.0%</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>CAPITAL OUTLAY</b>								
Land		6100	680,000.00	852,500.00	20,288.72	852,500.00	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	746,000.00	746,000.00	24,832.10	746,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	80,000.00	0.00	80,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,526,000.00</b>	<b>1,738,500.00</b>	<b>45,120.82</b>	<b>1,738,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,586,794.00</b>	<b>1,799,294.00</b>	<b>94,480.12</b>	<b>1,799,294.00</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>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	1,266,282.00
Total, Restricted Balance		<u>1,266,282.00</u>

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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 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	100.00	100.00	12.04	100.00	0.00	0.0%
5) TOTAL REVENUES			100.00	100.00	12.04	100.00		
<b>B. EXPENSES</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 Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			100.00	100.00	12.04	100.00		
<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 NET POSITION (C + D4)</b>			100.00	100.00	12.04	100.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,733.00	10,724.00		10,724.00	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)			10,733.00	10,724.00		10,724.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,733.00	10,724.00		10,724.00		
2) Ending Net Position, June 30 (E + F1e)			10,833.00	10,824.00		10,824.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	10,833.00	10,824.00		10,824.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		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>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	12.04	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100.00</b>	<b>100.00</b>	<b>12.04</b>	<b>100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>100.00</b>	<b>100.00</b>	<b>12.04</b>	<b>100.00</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</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>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.00	0.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



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

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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 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	105,000.00	105,000.00	31,121.62	105,000.00	0.00	0.0%
5) TOTAL, REVENUES			105,000.00	105,000.00	31,121.62	105,000.00		
<b>B. EXPENSES</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 Expenses		5000-5999	65,000.00	65,000.00	18,044.23	65,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			65,000.00	65,000.00	18,044.23	65,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			40,000.00	40,000.00	13,077.39	40,000.00		
<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 NET POSITION (C + D4)</b>			40,000.00	40,000.00	13,077.39	40,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	545,503.00	596,355.00		596,355.00	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)			545,503.00	596,355.00		596,355.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			545,503.00	596,355.00		596,355.00		
2) Ending Net Position, June 30 (E + F1e)			585,503.00	636,355.00		636,355.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	585,503.00	636,355.00		636,355.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

2021-22 First Interim  
Self-Insurance Fund  
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (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>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	717.89	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	100,000.00	100,000.00	30,403.73	100,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			105,000.00	105,000.00	31,121.62	105,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			105,000.00	105,000.00	31,121.62	105,000.00		

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>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	65,000.00	18,044.23	65,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>65,000.00</b>	<b>65,000.00</b>	<b>18,044.23</b>	<b>65,000.00</b>	<b>0.00</b>	<b>0.0%</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>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			65,000.00	65,000.00	18,044.23	65,000.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



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

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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 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	0.00	0.00	24.88	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	24.88	0.00		
<b>B. EXPENSES</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	5,553.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			5,553.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			(5,553.00)	0.00	24.88	0.00		
<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 NET POSITION (C + D4)</b>			(5,553.00)	0.00	24.88	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	110,788.00	107,746.00		107,746.00	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)			110,788.00	107,746.00		107,746.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			110,788.00	107,746.00		107,746.00		
2) Ending Net Position, June 30 (E + F1e)			105,235.00	107,746.00		107,746.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	105,235.00	107,746.00		107,746.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		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>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	24.88	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	24.88	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	24.88	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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</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	5,553.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,553.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</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>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	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>TOTAL, EXPENSES</b>			5,553.00	0.00	0.00	0.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		



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

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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)	6,217.03	6,179.05	5,927.68	6,179.05	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>	6,217.03	6,179.05	5,927.68	6,179.05	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	30.06	6.00	6.00	6.00	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>	30.06	6.00	6.00	6.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,247.09	6,185.05	5,933.68	6,185.05	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>						

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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>						
<b>1. Total Charter School Regular ADA</b>	0.00	967.91	967.91	967.91	0.00	0%
<b>2. Charter School County Program Alternative Education 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, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School 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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	967.91	967.91	967.91	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education 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, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School 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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	967.91	967.91	967.91	0.00	0%

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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	73,539,135.00	-0.72%	73,006,394.00	3.36%	75,460,708.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	1,569,908.00	1.92%	1,600,000.00	1.56%	1,625,000.00
4. Other Local Revenues	8600-8799	974,835.00	0.02%	975,000.00	0.00%	975,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,458,189.00)	2.44%	(16,860,000.00)	1.78%	(17,160,000.00)
6. Total (Sum lines A1 thru A5c)		59,640,689.00	-1.52%	58,736,394.00	3.71%	60,915,708.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,659,417.00		28,944,417.00
b. Step & Column Adjustment				285,000.00		286,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,659,417.00	0.99%	28,944,417.00	0.99%	29,230,417.00
2. Classified Salaries						
a. Base Salaries				8,306,362.00		8,381,362.00
b. Step & Column Adjustment				75,000.00		76,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,306,362.00	0.90%	8,381,362.00	0.91%	8,457,362.00
3. Employee Benefits	3000-3999	15,165,595.00	7.60%	16,318,000.00	1.18%	16,510,000.00
4. Books and Supplies	4000-4999	2,291,400.00	-15.55%	1,935,000.00	2.00%	1,973,700.00
5. Services and Other Operating Expenditures	5000-5999	5,505,868.00	2.00%	5,616,000.00	1.99%	5,728,000.00
6. Capital Outlay	6000-6999	65,865.00	-1.31%	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,002,471.00)	-15.21%	(850,000.00)	0.00%	(850,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	12.50%	225,000.00	11.11%	250,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		59,192,036.00	2.44%	60,634,779.00	1.20%	61,364,479.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		448,653.00		(1,898,385.00)		(448,771.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,988,596.00		12,437,249.00		10,538,864.00
2. Ending Fund Balance (Sum lines C and D1)		12,437,249.00		10,538,864.00		10,090,093.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
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	3,546,130.00		3,210,434.00		3,122,528.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,644,388.00		3,140,843.00		3,008,984.00
2. Unassigned/Unappropriated	9790	5,219,531.00		4,160,387.00		3,931,381.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		12,437,249.00		10,538,864.00		10,090,093.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,644,388.00		3,140,843.00		3,008,984.00
c. Unassigned/Unappropriated	9790	5,219,531.00		4,160,387.00		3,931,381.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,863,919.00		7,301,230.00		6,940,365.00
<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.						

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. LCFE/Revenue Limit Sources	8010-8099	516,113.00	0.75%	520,000.00	0.00%	520,000.00
2. Federal Revenues	8100-8299	12,178,370.00	-39.03%	7,425,000.00	-55.56%	3,300,000.00
3. Other State Revenues	8300-8599	11,906,946.00	-16.86%	9,900,000.00	-15.15%	8,400,000.00
4. Other Local Revenues	8600-8799	10,582,454.00	-11.60%	9,355,000.00	2.14%	9,555,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	16,458,189.00	2.44%	16,860,000.00	1.78%	17,160,000.00
6. Total (Sum lines A1 thru A5c)		51,642,072.00	-14.68%	44,060,000.00	-11.63%	38,935,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,266,781.00		11,317,781.00
b. Step & Column Adjustment				51,000.00		52,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,000,000.00)		(1,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,266,781.00	-7.74%	11,317,781.00	-8.38%	10,369,781.00
2. Classified Salaries						
a. Base Salaries				7,063,285.00		6,641,285.00
b. Step & Column Adjustment				28,000.00		28,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(450,000.00)		(450,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,063,285.00	-5.97%	6,641,285.00	-6.35%	6,219,785.00
3. Employee Benefits	3000-3999	13,552,896.00	-2.68%	13,190,000.00	-3.25%	12,761,000.00
4. Books and Supplies	4000-4999	19,693,381.00	-50.87%	9,675,000.00	-35.09%	6,280,000.00
5. Services and Other Operating Expenditures	5000-5999	6,674,850.00	-64.78%	2,350,934.00	5.04%	2,469,434.00
6. Capital Outlay	6000-6999	2,105,243.00	-95.25%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	846,139.00	-17.27%	700,000.00	-7.14%	650,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		62,287,575.00	-29.26%	44,060,000.00	-11.63%	38,935,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(10,645,503.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,645,503.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<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.						
See Detailed assumptions attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	74,055,248.00	-0.71%	73,526,394.00	3.34%	75,980,708.00
2. Federal Revenues	8100-8299	12,193,370.00	-38.98%	7,440,000.00	-55.44%	3,315,000.00
3. Other State Revenues	8300-8599	13,476,854.00	-14.67%	11,500,000.00	-12.83%	10,025,000.00
4. Other Local Revenues	8600-8799	11,557,289.00	-10.62%	10,330,000.00	1.94%	10,530,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		111,282,761.00	-7.63%	102,796,394.00	-2.87%	99,850,708.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				40,926,198.00		40,262,198.00
b. Step & Column Adjustment				336,000.00		338,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,000,000.00)		(1,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,926,198.00	-1.62%	40,262,198.00	-1.64%	39,600,198.00
2. Classified Salaries						
a. Base Salaries				15,369,647.00		15,022,647.00
b. Step & Column Adjustment				103,000.00		104,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(450,000.00)		(450,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,369,647.00	-2.26%	15,022,647.00	-2.30%	14,677,147.00
3. Employee Benefits	3000-3999	28,718,491.00	2.75%	29,508,000.00	-0.80%	29,271,000.00
4. Books and Supplies	4000-4999	21,984,781.00	-47.19%	11,610,000.00	-28.91%	8,253,700.00
5. Services and Other Operating Expenditures	5000-5999	12,180,718.00	-34.59%	7,966,934.00	2.89%	8,197,434.00
6. Capital Outlay	6000-6999	2,171,108.00	-92.40%	165,000.00	0.00%	165,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(156,332.00)	-4.05%	(150,000.00)	33.33%	(200,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	12.50%	225,000.00	11.11%	250,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		121,479,611.00	-13.82%	104,694,779.00	-4.20%	100,299,479.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(10,196,850.00)		(1,898,385.00)		(448,771.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,634,099.00		12,437,249.00		10,538,864.00
2. Ending Fund Balance (Sum lines C and D1)		12,437,249.00		10,538,864.00		10,090,093.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,546,130.00		3,210,434.00		3,122,528.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,644,388.00		3,140,843.00		3,008,984.00
2. Unassigned/Unappropriated	9790	5,219,531.00		4,160,387.00		3,931,381.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,437,249.00		10,538,864.00		10,090,093.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<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	3,644,388.00		3,140,843.00		3,008,984.00
c. Unassigned/Unappropriated	9790	5,219,531.00		4,160,387.00		3,931,381.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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)		8,863,919.00		7,301,230.00		6,940,365.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.30%		6.97%		6.92%
<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)						
		6,895.59		6,646.51		6,661.39
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		121,479,611.00		104,694,779.00		100,299,479.00
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)		121,479,611.00		104,694,779.00		100,299,479.00
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)		3,644,388.33		3,140,843.37		3,008,984.37
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)		3,644,388.33		3,140,843.37		3,008,984.37
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b>									
<b>(Enter Month Name)</b>									
<b>Object</b>	<b>Beginning Balances (Ref. Only)</b>								
	<b>OCTOBER</b>								
<b>A. BEGINNING CASH</b>		14,560,590.00	13,049,973.25	15,061,091.67	13,060,028.10	9,376,167.48	5,924,542.57	26,165,061.49	18,481,447.84
<b>B. RECEIPTS</b>									
<b>LFFF/Revenue Limit Sources</b>									
8010-8019	Principal Apportionment	2,893,536.00	7,389,626.00	3,442,105.00	2,657,308.00	2,657,308.00	2,000,000.00	2,000,000.00	2,000,000.00
8020-8079	Property Taxes	0.00	45,368.81	115,320.88	53,773.69	70,806.38	23,800,000.00	200,000.00	0.00
8080-8099	Miscellaneous Funds	(123,086.00)	(94,358.00)	79,089.00	(393,616.00)	(125,811.00)	(225,672.93)	(125,000.00)	200,000.00
8100-8299	Federal Revenue	6,284.65	550,803.08	11,731.49	114,399.42	366,113.04	316,737.00	1,000,000.00	1,000,000.00
8300-8599	Other State Revenue	207,828.00	0.00	0.00	2,119,507.16	330,329.62	400,000.00	400,000.00	200,000.00
8600-8799	Other Local Revenue	482,368.20	197,926.93	1,638,534.33	280,937.24	432,581.66	1,965,000.00	1,200,000.00	200,000.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
<b>TOTAL RECEIPTS</b>		3,466,930.85	8,089,366.82	5,286,780.70	4,832,309.51	3,731,327.70	28,256,064.07	4,675,000.00	3,600,000.00
<b>C. DISBURSEMENTS</b>									
1000-1999	Certificated Salaries	674,926.58	3,548,056.82	3,494,313.79	3,550,439.14	3,591,175.14	3,600,000.00	3,600,000.00	3,700,000.00
2000-2999	Classified Salaries	620,356.76	1,095,693.31	1,100,653.32	1,130,761.43	1,163,148.05	1,200,000.00	1,400,000.00	1,400,000.00
3000-3999	Employee Benefits	567,519.40	1,848,471.69	1,870,596.87	1,895,687.71	1,903,265.62	2,100,000.00	2,100,000.00	2,100,000.00
4000-4999	Books and Supplies	134,657.83	727,799.27	642,351.42	303,641.51	301,865.04	500,000.00	2,500,000.00	2,500,000.00
5000-5999	Services	1,109,207.23	379,347.58	395,490.81	860,585.35	618,288.87	850,000.00	750,000.00	750,000.00
6000-6599	Capital Outlay	0.00	87,183.39	458,171.05	57,540.00	11,075.00	0.00	50,000.00	50,000.00
7000-7499	Other Outgo	2,513.00	5,964.00	938.00	938.00	938.00	938.00	0.00	0.00
7600-7629	Interfund Transfers Out	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00
7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		3,109,180.80	7,692,516.06	8,182,515.26	7,799,593.14	7,589,755.72	8,250,938.00	10,400,000.00	10,500,000.00
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
9111-9199	Cash Not in Treasury	123,871.68	0.00						
9200-9299	Accounts Receivable	16,032,431.29	1,820,259.58	759,717.62	1,170,734.30	331,088.05	225,803.02	500,000.00	500,000.00
9310	Due From Other Funds	1,611,498.55	0.00		(1,100,000.00)	(100,000.00)	810,550.96		
9320	Stores	41,386.35	0.00					41,386.35	
9330	Prepaid Expenditures	13,215.50	0.00	(9,684.74)	(48,600.00)				
9340	Other Current Assets	0.00							
9490	Deferred Outflows of Resources	0.00							
<b>SUBTOTAL</b>		17,822,403.37	1,820,259.58	750,032.88	22,134.30	231,088.05	1,036,353.98	541,386.35	500,000.00
<b>Liabilities and Deferred Inflows</b>									
9500-9599	Accounts Payable	5,099,220.19	15,684.80	(124,638.11)	272,929.64	(175,715.06)	(7,456.31)	500,000.00	1,000,000.00
9610	Due To Other Funds	2,993,585.49			(1,000,000.00)		808,417.44	2,000,000.00	1,000,000.00
9640	Current Loans								
9650	Unearned Revenues	1,656,088.77	190,307.12		1,465,781.65				
9690	Deferred Inflows of Resources								
<b>SUBTOTAL</b>		9,748,894.45	205,991.92	(124,638.11)	738,711.29	(175,715.06)	800,961.13	2,500,000.00	2,000,000.00
<b>Nonoperating</b>									
9910	Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>		8,073,508.92	1,614,267.66	874,670.99	(716,576.99)	406,803.11	235,392.85	(1,958,613.65)	(1,500,000.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,510,616.75)	2,011,118.42	(2,001,063.57)	(3,683,860.62)	(3,451,624.91)	20,240,518.92	(7,683,613.65)	(8,400,000.00)
<b>F. ENDING CASH (A + E)</b>		13,049,973.25	15,061,091.67	13,060,028.10	9,376,167.48	5,924,542.57	26,165,061.49	18,481,447.84	10,081,447.84
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>									
<b>(Enter Month Name):</b>									
<b>OCTOBER</b>									
<b>A. BEGINNING CASH</b>									
		10,081,447.84	2,175,345.92	11,850,345.92	13,975,345.92				
<b>B. RECEIPTS</b>									
	LFFF/Revenue Limit Sources								
	Principal Apportionment	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	737,062.00		33,776,945.00	33,776,945.00
	Property Taxes	40,000.00	14,800,000.00	1,450,000.00	730,045.24			41,305,315.00	41,305,315.00
	Miscellaneous Funds	(125,000.00)	(125,000.00)	(125,000.00)	156,442.93			(1,027,012.00)	(1,027,012.00)
	Federal Revenue	1,000,000.00	1,000,000.00	2,000,000.00	2,000,000.00	2,827,301.32		12,193,370.00	12,193,370.00
	Other State Revenue	200,000.00	400,000.00	4,000,000.00	4,000,000.00	1,219,189.22		13,476,854.00	13,476,854.00
	Other Local Revenue	350,000.00	1,050,000.00	100,000.00	3,500,000.00	159,940.64		11,557,289.00	11,557,289.00
	Interfund Transfers In							0.00	0.00
	All Other Financing Sources							0.00	0.00
	<b>TOTAL RECEIPTS</b>	3,465,000.00	19,125,000.00	9,425,000.00	12,386,488.17	4,943,493.18	0.00	111,282,761.00	111,282,761.00
<b>C. DISBURSEMENTS</b>									
	Certificated Salaries	3,700,000.00	3,700,000.00	3,700,000.00	3,800,000.00	267,286.53		40,926,198.00	40,926,198.00
	Classified Salaries	1,400,000.00	1,400,000.00	1,400,000.00	1,750,000.00	309,034.13		15,369,647.00	15,369,647.00
	Employee Benefits	2,100,000.00	2,100,000.00	2,100,000.00	7,600,000.00	432,949.71		28,718,491.00	28,718,491.00
	Books and Supplies	2,500,000.00	2,500,000.00	500,000.00	2,500,000.00	6,374,465.93		21,984,781.00	21,984,781.00
	Services	750,000.00	750,000.00	750,000.00	2,000,000.00	2,217,798.16		12,180,718.00	12,180,718.00
	Capital Outlay	0.00	0.00	50,000.00	1,025,000.00	382,138.56		2,171,108.00	2,171,108.00
	Other Outgo	0.00	0.00	0.00	(83,561.00)			(71,332.00)	(71,332.00)
	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00		200,000.00	200,000.00
	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	<b>TOTAL DISBURSEMENTS</b>	10,450,000.00	10,450,000.00	8,500,000.00	18,591,439.00	9,983,673.02	0.00	121,479,611.00	121,479,611.00
<b>D. BALANCE SHEET ITEMS</b>									
	<u>Assets and Deferred Outflows</u>								
	Cash Not in Treasury				32,200.00			123,871.68	
	Accounts Receivable	500,000.00	500,000.00	500,000.00	9,100,115.58			16,032,431.29	
	Due From Other Funds	78,898.08	500,000.00	700,000.00	722,049.51			1,611,498.55	
	Stores							41,386.35	
	Prepaid Expenditures				71,500.24			13,215.50	
	Other Current Assets							0.00	
	Deferred Outflows of Resources							0.00	
	<b>SUBTOTAL</b>	578,898.08	1,000,000.00	1,200,000.00	9,925,865.33	0.00	0.00	17,822,403.37	
	<u>Liabilities and Deferred Inflows</u>								
	Accounts Payable	1,500,000.00	0.00		33,663.61			5,099,220.19	
	Due To Other Funds				185,168.05			2,993,585.49	
	Current Loans							0.00	
	Unearned Revenues							1,656,088.77	
	Deferred Inflows of Resources							0.00	
	<b>SUBTOTAL</b>	1,500,000.00	0.00	0.00	218,831.66	0.00	0.00	9,748,894.45	
	<u>Nonoperating</u>								
	Suspense Clearing							0.00	
	<b>TOTAL BALANCE SHEET ITEMS</b>	(921,101.92)	1,000,000.00	1,200,000.00	9,707,033.67	0.00	0.00	8,073,508.92	
	<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(7,906,101.92)	9,675,000.00	2,125,000.00	3,502,082.84	(5,040,179.84)	0.00	(2,123,341.08)	(10,196,850.00)
	<b>F. ENDING CASH (A + E)</b>	2,175,345.92	11,850,345.92	13,975,345.92	17,477,428.76				
	<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							12,437,248.92	

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	121,479,611.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,269,990.00
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	813,701.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,171,108.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	484,399.00
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)				3,669,208.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	312,221.00
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)				105,852,634.00



<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		6,901.59
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,337.43
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	84,880,368.87	11,841.01
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)	84,880,368.87	11,841.01
B. Required effort (Line A.2 times 90%)	76,392,331.98	10,656.91
C. Current year expenditures (Line I.E and Line II.B)	105,852,634.00	15,337.43
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.

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

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**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) 2,698,222.00
- 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) 82,298,114.00

**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) 3.28%

**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)	3,418,060.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	821,907.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	411,958.75
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)	4,651,925.75
9. Carry-Forward Adjustment (Part IV, Line F)	(281,542.43)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,370,383.32

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,493,435.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,899,796.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,839,252.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	732,145.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	288,476.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	223,014.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	956,866.00
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)	63,887.00
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)	48,720.00
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)	12,147,759.25
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)	2,664,975.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,532,903.00
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)	115,891,228.25

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	4.01%
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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)	3.77%
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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>	4,651,925.75
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(251,462.56)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<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 (4.04%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.37%) times Part III, Line B19); zero if positive	(281,542.43)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(281,542.43)
<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:	3.77%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-140,771.22) is applied to the current year calculation and the remainder (\$-140,771.21) is deferred to one or more future years:	3.89%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-93,847.48) is applied to the current year calculation and the remainder (\$-187,694.95) is deferred to one or more future years:	3.93%
LEA request for Option 1, Option 2, or Option 3	1
<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>	(281,542.43)

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Approved indirect cost rate: 4.04%  
 Highest rate used in any program: 5.37%

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

<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	743,771.00	30,047.00	4.04%
01	3182	520,615.00	22,049.00	4.24%
01	3310	1,398,654.00	66,429.00	4.75%
01	3315	76,817.00	3,103.00	4.04%
01	4035	279,127.00	10,261.00	3.68%
01	4127	75,062.00	3,062.00	4.08%
01	4201	8,601.00	254.00	2.95%
01	4203	183,315.00	3,666.00	2.00%
01	6010	50,000.00	1,882.00	3.76%
01	6500	17,571,227.00	534,612.00	3.04%
01	6520	130,637.00	5,278.00	4.04%
01	6537	687,701.00	27,783.00	4.04%
01	6546	729,857.00	34,524.00	4.73%
01	6690	114,418.00	3,414.00	2.98%
01	7422	2,437,677.00	99,775.00	4.09%
11	6371	107,107.00	1,944.00	1.82%
11	6391	1,878,071.00	71,648.00	3.81%
11	9010	183,331.00	422.00	0.23%
13	5310	1,532,903.00	82,318.00	5.37%



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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	(13,150.00)	0.00	(156,332.00)				
Other Sources/Uses Detail					0.00	200,000.00		
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	1,900.00	0.00	74,014.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,250.00	0.00	82,318.00	0.00				
Other Sources/Uses Detail					200,000.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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								
<b>TOTALS</b>	<b>13,150.00</b>	<b>(13,150.00)</b>	<b>156,332.00</b>	<b>(156,332.00)</b>	<b>200,000.00</b>	<b>200,000.00</b>		

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	6,106.00	6,179.05		
Charter School	995.00	967.91		
<b>Total ADA</b>	<b>7,101.00</b>	<b>7,146.96</b>	<b>0.6%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	6,106.00	5,933.68		
Charter School	995.00	970.20		
<b>Total ADA</b>	<b>7,101.00</b>	<b>6,903.88</b>	<b>-2.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	6,106.00	5,948.56		
Charter School	995.00	970.20		
<b>Total ADA</b>	<b>7,101.00</b>	<b>6,918.76</b>	<b>-2.6%</b>	<b>Not Met</b>

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

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

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

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

The criteria is not met in the subsequent years due to an ongoing unexpected reduction in enrollment due to the COVID-19 pandemic.

**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	6,363	6,182		
Charter School	1,025	1,017		
<b>Total Enrollment</b>	<b>7,388</b>	<b>7,199</b>	<b>-2.6%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	6,363	6,206		
Charter School	1,025	1,050		
<b>Total Enrollment</b>	<b>7,388</b>	<b>7,256</b>	<b>-1.8%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	6,363	6,230		
Charter School	1,025	1,075		
<b>Total Enrollment</b>	<b>7,388</b>	<b>7,305</b>	<b>-1.1%</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 NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

The criteria is not met in 2021-22 due to an unexpected reduction in enrollment due to the COVID-19 pandemic.

**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	6,209	6,578	
Charter School	945	950	
<b>Total ADA/Enrollment</b>	<b>7,154</b>	<b>7,528</b>	<b>95.0%</b>
Second Prior Year (2019-20)			
District Regular	6,145	6,467	
Charter School	993	1,054	
<b>Total ADA/Enrollment</b>	<b>7,138</b>	<b>7,521</b>	<b>94.9%</b>
First Prior Year (2020-21)			
District Regular	6,217	6,403	
Charter School	921	974	
<b>Total ADA/Enrollment</b>	<b>7,138</b>	<b>7,377</b>	<b>96.8%</b>
		Historical Average Ratio:	95.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	5,928	6,182		
Charter School	968	1,017		
<b>Total ADA/Enrollment</b>	<b>6,896</b>	<b>7,199</b>	<b>95.8%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,934	6,206		
Charter School	970	1,050		
<b>Total ADA/Enrollment</b>	<b>6,904</b>	<b>7,256</b>	<b>95.1%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,949	6,230		
Charter School	970	1,075		
<b>Total ADA/Enrollment</b>	<b>6,919</b>	<b>7,305</b>	<b>94.7%</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:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2021-22)	75,220,759.00		
1st Subsequent Year (2022-23)	75,516,000.00	74,461,406.00	-1.4%	Met
2nd Subsequent Year (2023-24)	77,794,000.00	76,915,720.00	-1.1%	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)	49,920,205.63	55,688,094.91	89.6%
Second Prior Year (2019-20)	51,631,251.38	57,241,520.96	90.2%
First Prior Year (2020-21)	50,568,107.42	55,262,220.57	91.5%
	Historical Average Ratio:		90.4%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	52,131,374.00	58,992,036.00	88.4%	Met
1st Subsequent Year (2022-23)	53,643,779.00	60,409,779.00	88.8%	Met
2nd Subsequent Year (2023-24)	54,197,779.00	61,114,479.00	88.7%	Met

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

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

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

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



**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	4,178,287.00	12,193,370.00	191.8%	Yes
1st Subsequent Year (2022-23)	3,235,000.00	7,440,000.00	130.0%	Yes
2nd Subsequent Year (2023-24)	3,265,000.00	3,315,000.00	1.5%	No

**Explanation:**  
(required if Yes) The majority of the Variance is due to receipt of a significant amount of Federal COVID-19 funds (GEER and ESSER \$8.3M) that can be used in 2021-22, 2022-23, and some in 2023-24. The variance in the current year also includes prior year Def Revenue/CARRYOVER for Title I; Title II; Title III; and Title IV. These revenues and the related expenditures are then eliminated in the Multi-year projections for the subsequent year. The revenues and related expenditures for the COVID funds are reduced by 50% in each of the two subsequent years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	13,142,446.00	13,476,854.00	2.5%	No
1st Subsequent Year (2022-23)	8,487,000.00	11,500,000.00	35.5%	Yes
2nd Subsequent Year (2023-24)	8,572,500.00	10,025,000.00	16.9%	Yes

**Explanation:**  
(required if Yes) The majority of the Variance is due to receipt of a significant amount of State COVID-19 funds (ELO; IPI \$8.3M) that can be used in 2021-22, 2022-23, and in 2023-24. The revenues and related expenditures for the COVID funds are reduced by 50% in each of the two subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	9,886,924.00	11,557,289.00	16.9%	Yes
1st Subsequent Year (2022-23)	9,930,000.00	10,330,000.00	4.0%	No
2nd Subsequent Year (2023-24)	9,975,000.00	10,530,000.00	5.6%	Yes

**Explanation:**  
(required if Yes) The variance in the current year is due to a \$1.4 million bus replacement grant that is then eliminated in Year one along with the related capital expenditures. The remaining variance is due to ongoing local grants and donations including FTE Foundation Grants, Athletics, PTE/Foundation, and iPad insurance that were not included in the Adopted Budget.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	6,012,752.00	21,984,781.00	265.6%	Yes
1st Subsequent Year (2022-23)	3,450,000.00	11,610,000.00	236.5%	Yes
2nd Subsequent Year (2023-24)	3,483,459.00	8,253,700.00	136.9%	Yes

**Explanation:**  
(required if Yes) The majority of this variance in the all 3 years are due to expenditure related to the Federal and State COVID-19 funds as well as the local grants and donations indicated above.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	9,953,409.00	12,180,718.00	22.4%	Yes
1st Subsequent Year (2022-23)	10,124,959.00	7,966,934.00	-21.3%	Yes
2nd Subsequent Year (2023-24)	10,160,000.00	8,197,434.00	-19.3%	Yes

**Explanation:**  
(required if Yes) The majority of this variance in the all 3 years are due to expenditure related to the Federal and State COVID-19 funds as well as the local grants and donations indicated above. While some of these expenditures were initially budgeted in Services and Other Operating Expenditures, a significant amount of funds have been moved to salary and benefits to support COVID-related learning loss such as summer school.

**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)	27,207,657.00	37,227,513.00	36.8%	Not Met
1st Subsequent Year (2022-23)	21,652,000.00	29,270,000.00	35.2%	Not Met
2nd Subsequent Year (2023-24)	21,812,500.00	23,870,000.00	9.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	15,966,161.00	34,165,499.00	114.0%	Not Met
1st Subsequent Year (2022-23)	13,574,959.00	19,576,934.00	44.2%	Not Met
2nd Subsequent Year (2023-24)	13,643,459.00	16,451,134.00	20.6%	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)

The majority of the Variance is due to receipt of a significant amount of Federal COVID-19 funds (GEER and ESSER \$8.3M) that can be used in 2021-22, 2022-23, and some in 2023-24. The variance in the current year also includes prior year Def Revenue/Carryover for Title I; Title II; Title III; and Title IV. These revenues and the related expenditures are then eliminated in the Multi-year projections for the subsequent year. The revenues and related expenditures for the COVID funds are reduced by 50% in each of the two subsequent years.

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

The majority of the Variance is due to receipt of a significant amount of State COVID-19 funds (ELO; IPI \$8.3M) that can be used in 2021-22, 2022-23, and in 2023-24. The revenues and related expenditures for the COVID funds are reduced by 50% in each of the two subsequent years.

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

The variance in the current year is due to a \$1.4 million bus replacement grant that is then eliminated in Year one along with the related capital expenditures. The remaining variance is due to ongoing local grants and donations including FTE Foundation Grants, Athletics, PTE/Foundation, and iPad insurance that were not included in the Adopted Budget.

- 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)

The majority of this variance in the all 3 years are due to expenditure related to the Federal and State COVID-19 funds as well as the local grants and donations indicated above.

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

The majority of this variance in the all 3 years are due to expenditure related to the Federal and State COVID-19 funds as well as the local grants and donations indicated above. While some of these expenditures were initially budgeted in Services and Other Operating Expenditures, a significant amount of funds have been moved to salary and benefits to support COVID-related learning loss such as summer school.

**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	3,477,000.00	3,520,350.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	7.3%	7.0%	6.9%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.4%</b>	<b>2.3%</b>	<b>2.3%</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)	448,653.00	59,192,036.00	N/A	Met
1st Subsequent Year (2022-23)	(1,898,385.00)	60,634,779.00	3.1%	Not Met
2nd Subsequent Year (2023-24)	(448,771.00)	61,364,479.00	0.7%	Met

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

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

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

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

This variance and increase in Deficit Spending is due to the potential loss of being able to use 2019-20 ADA in 2022-23 as well as significant increases in the STRS and PERS rates. This may be offset due to the potential for the State to allow ongoing use of 2019-20 ADA in 2022-23 as well as a potential State "buy down" of the STRS rate in 2022-23 and/or 2023-24.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2021-22)		12,437,249.00	Met
1st Subsequent Year (2022-23)		10,538,864.00	Met
2nd Subsequent Year (2023-24)		10,090,093.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)		17,477,428.76	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 A1, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	6,896	6,647	6,661
<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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds	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)	121,479,611.00	104,694,779.00	100,299,479.00
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)	121,479,611.00	104,694,779.00	100,299,479.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,644,388.33	3,140,843.37	3,008,984.37
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</b> <b>(Greater of Line B5 or Line B6)</b>	<b>3,644,388.33</b>	<b>3,140,843.37</b>	<b>3,008,984.37</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)	3,644,388.00	3,140,843.00	3,008,984.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,219,531.00	4,160,387.00	3,931,381.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	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)	8,863,919.00	7,301,230.00	6,940,365.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.30%	6.97%	6.92%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,644,388.33</b>	<b>3,140,843.37</b>	<b>3,008,984.37</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)

Yes

1b. If Yes, identify the interfund borrowings:

General fund to the Cafeteria Fund 13 due to delay in revenue receipts from the State.

### 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)	(16,297,596.00)	(16,458,189.00)	1.0%	160,593.00	Met
1st Subsequent Year (2022-23)	(16,700,000.00)	(16,860,000.00)	1.0%	160,000.00	Met
2nd Subsequent Year (2023-24)	(17,100,000.00)	(17,160,000.00)	0.4%	60,000.00	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)	300,000.00	200,000.00	-33.3%	(100,000.00)	Not Met
1st Subsequent Year (2022-23)	250,000.00	225,000.00	-10.0%	(25,000.00)	Not Met
2nd Subsequent Year (2023-24)	250,000.00	250,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

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

This variance is due to the contribution to the Cafeteria Fund, which has been reduced based on the implementation of the summer seamless program by the State for all schools during th 2021-22 fiscal year and the subsequent increase in meal service/estimated revenues.

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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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	22	Debt Service Fund 51	74xx	60,834,322
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	Fund 01; Fund 11; Fund 13	2xxx	455,738

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
<b>TOTAL:</b>				61,290,060

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	8,909,944	9,360,100	4,457,281	4,530,456
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	35,000	35,000	35,000	35,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
<b>Total Annual Payments:</b>	8,944,944	9,395,100	4,492,281	4,565,456
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

**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 debt service increase in Year 1 is due to the debt service on the General Obligation Bonds which do not have any impact on the General Fund.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

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
a. Total OPEB liability	384,208.00	384,208.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	384,208.00	384,208.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

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)
- 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)
- 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)
- d. Number of retirees receiving OPEB benefits
  - Current Year (2021-22)
  - 1st Subsequent Year (2022-23)
  - 2nd Subsequent Year (2023-24)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	18,000.00	18,000.00
1st Subsequent Year (2022-23)	18,000.00	18,000.00
2nd Subsequent Year (2023-24)	18,000.00	18,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	1	1
1st Subsequent Year (2022-23)	1	1
2nd Subsequent Year (2023-24)	1	1

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)

Budget Adoption (Form 01CS, Item S7B)	First Interim

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


4. Comments:

--

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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	420.9	429.2	429.2	429.2

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]

Negotiations Not Settled

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

405,000
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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	No	No
5,658,000	5,658,000	5,658,000
CAPS	CAPS	CAPS
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?

No		
----	--	--

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

--

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
405,000	405,000	405,000
0.0%	0.0%	0.0%

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

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

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




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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	311.0	318.0	318.0	318.0

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

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

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

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

**One Year Agreement**

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
% change in salary schedule from prior year or			

**Multiyear Agreement**

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

**Negotiations Not Settled**

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
2,865,000	2,865,000	2,865,000
CAPS	CAPS	CAPS
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?

No		
----	--	--

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
137,000	137,000	137,000
0.0%	0.0%	0.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
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?   
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	60.5	66.5	66.5	66.5

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	900,000	900,000	900,000
3. Percent of H&W cost paid by employer	CAPS	CAPS	CAPS
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	No	No
2. Cost of step & column adjustments	35,000	35,000	35,000
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	48,000	48,000	48,000
3. Percent change in cost of other benefits over prior year	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.

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

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

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

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

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

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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)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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

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First Interim  
2021-22 Projected Totals  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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

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

### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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



## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

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First Interim  
2021-22 Actuals to Date  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.

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First Interim  
2021-22 Original Budget  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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

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### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.



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

Petaluma City Elementary/Joint Union High  
County

Sonoma

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Checks Completed.

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