



## 2021-22 Second Interim Report Budget Narrative

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The following narrative is in accordance with AB 1200 and AB2756, which require projections for the current fiscal year and two budget years in the future. Two major criteria are **positive cash** and **positive fund balances** at the end of the fiscal year.

If a district indicates that either of these qualifications cannot be met, then the district has a **qualified certification** (the district may not meet its financial obligations for the current fiscal or subsequent two fiscal years) or **negative certification** (the district will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent two fiscal years). In accordance with AB2756, Qualified and Negative Certification districts must wait for County Office of Education review before the Board of Trustees can act to ratify bargaining unit tentative agreements.

***Based on the current assumptions and projections, the District will file a Positive Certification for the 2021-22 Second Interim Budget.***

## **FINANCIAL HIGHLIGHTS**

The Second Interim Budget was revised to reflect local adjustments since the First Interim budget, such as updated enrollment projections, and the multi-year projections reflect the Governor's proposed state budget for 2022-23. The Second Interim's budgeted expenditures also reflect staffing changes, new expenditures and other operational changes.

Key financial highlights for the 2021-22 General Fund Budget are as follows:

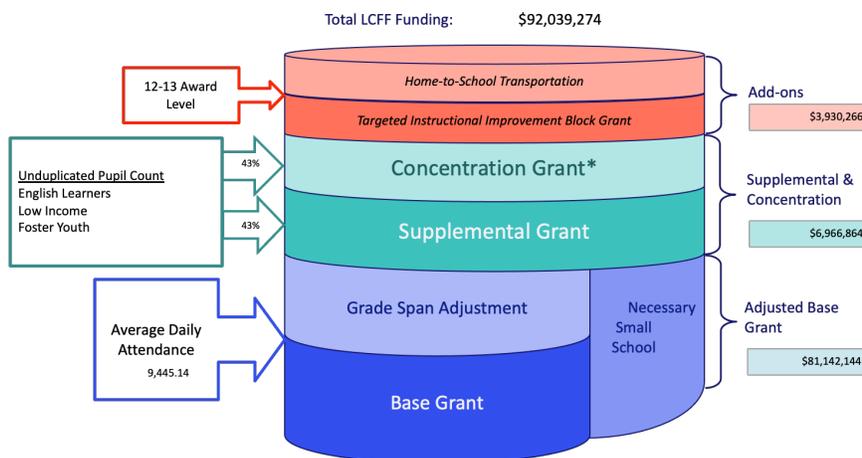
- LCFF entitlement COLA is 5.07%.
- LCFF Entitlement per average daily attendance is \$9,745. Supplemental services must be provided at a rate of \$738 per ADA, and the remaining LCFF funding for general purpose at \$9,007 per ADA.
- LCFF funded average daily attendance (ADA) of 9,445.14, including district students in county special education programs, is based on the certified 2019-20 Period 2 (P-2) attendance. The 2020-21 enrollment/attendance factor was not used due to COVID-19 closure and distance learning model.
- Supplemental Grant is per Unduplicated Count of 42.93% of total district enrollment, three-year average from 2019-20 through projected 2021-22. The District is required to increase or improve supplemental services by at least 8.59% in accordance with the board adopted 2021-22 LCAP.
- Lottery allocations, unrestricted and restricted, of \$228 per ADA
- Special Education state allocation of \$715 per ADA
- One-time \$14.0 million in Federal one-time revenue under the CARES, CRRSA and ARP Act, including the Elementary and Secondary School Emergency Relief (ESSER) I, II, III, and Governor's Emergency (GEER) funds.
- One-time State In-Person Instruction (IPI) grant and Special Ed Learning Loss and Alternative Dispute grants in the amount of \$1.6 million and \$854 thousand, respectively
- For 2021-22 Second Interim, the District has factored in additional new one-time \$2.2 million from Expanded New Learning Opportunities Program and \$2.0 million from Educator Effectiveness Funds
- Aforementioned one-time funds are restricted to activities supporting distance learning, mitigating learning loss, providing access to meals, supporting student mental and emotional health, and cleaning facilities in response to the COVID pandemic.
- Total combined general fund revenues exceed expenditures and other uses by \$1.3 million.
- Unrestricted General Fund balance is projected to be at \$10.0 million at end of 2021-22. Excluding the \$4.2 million (3% of total general fund expenditures) required for economic uncertainties and \$5.7 million in non-spendable and other assignments, the unappropriated ending fund balance is \$14 thousand.

## **GENERAL FUND**

The *general fund* is the main operating fund of Oak Grove School District, used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. Increase in LCFF funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus Gap Closure Percentage during the transition years. LCFF revenue "Target" is calculated by a complex formula based on average daily attendance (ADA) by grade level multiply by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental

Grant for the Unduplicated Count Percentage\*, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Transportation Grant. In 2021-22, the District is budgeted to receive 100.0% of LCFF entitlement target.

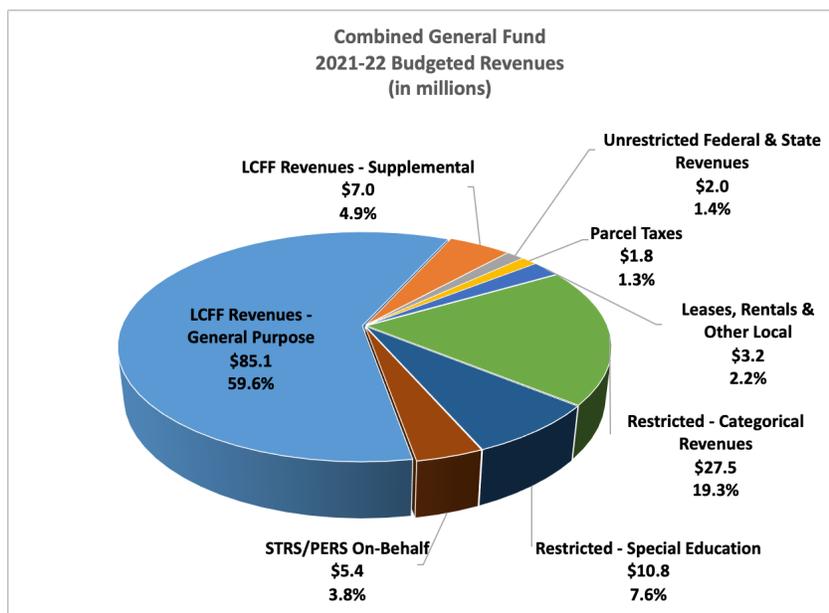


\*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

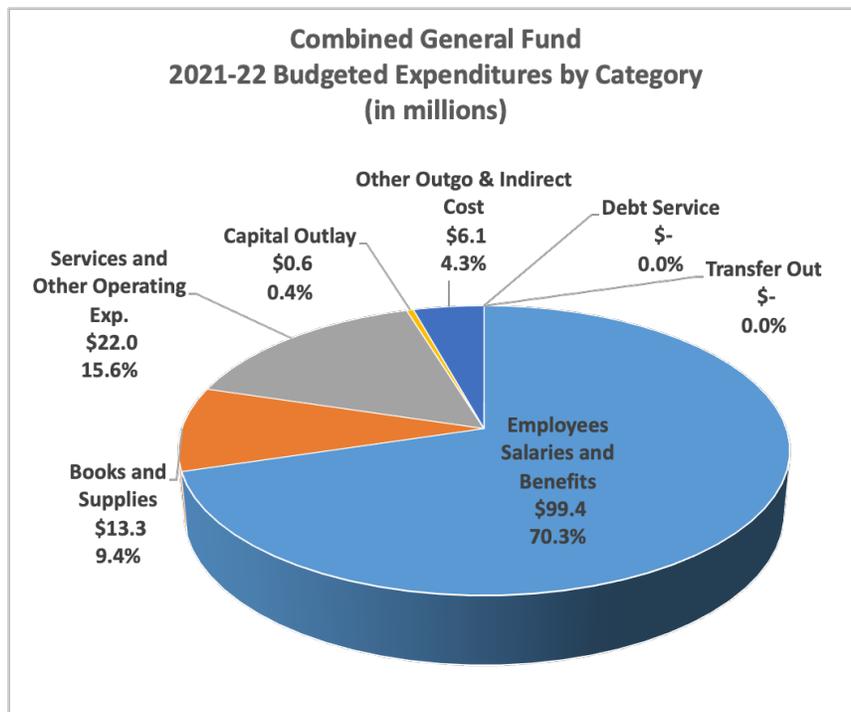
*\* note: Unduplicated Count Percentage is the unduplicated count of students eligible for Free and Reduced Price Meals, English Learners, and Foster Youth as a percentage of total district enrollment. LCFF calculator uses a rolling three-year average rate.*

In addition to LCFF income, the District receives federal and state revenues for categorical programs. These categorical resources are highly restricted and expended per the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources.

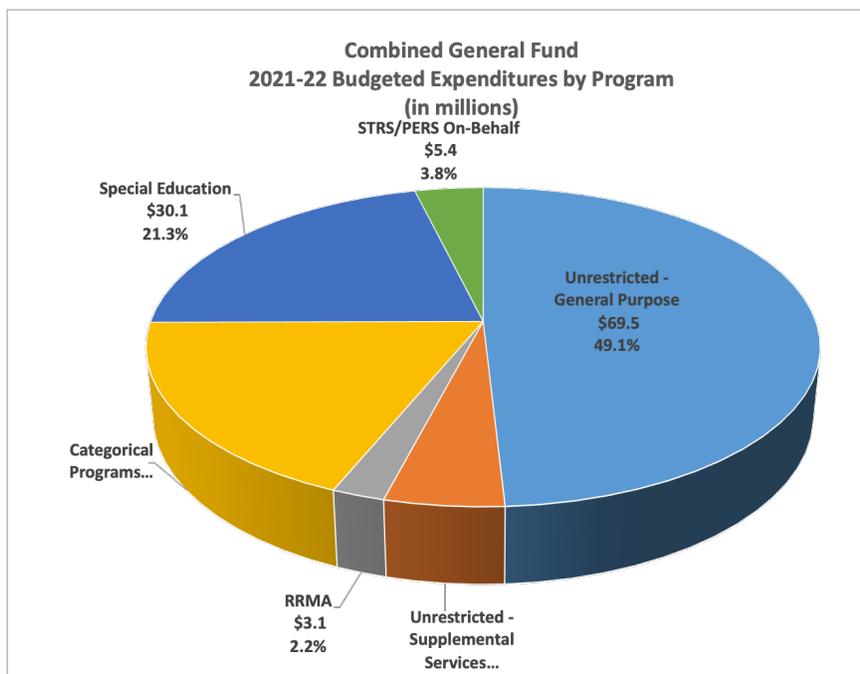
Unrestricted General Fund revenues accounted for \$99.0 million (69.4%) of total combined general fund revenues of \$142.8 million, including one-time CARES Act funds and excluding Transfers-In. LCFF revenues available for general purpose are approximately 59.6% of total combined general fund revenues.



The District’s expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance to requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up approximately 70.3% of total general fund expenditures.



Another way to look at General Fund expenditures is by total program costs. Total Unrestricted General Fund expenditures and transfers out accounted for \$69.5 million (49.1%) of the \$141.5 million in total combined general fund expenditures and transfers-out.



**CHANGES IN THE GENERAL FUNDS AT SECOND INTERIM**

<b>Combined General Fund</b>	<b>2021-22 Second Interim</b>	<b>2021-22 First Interim</b>	<b>Budget Change</b>	<b>Percentage Change</b>
<b>Beginning Fund Balance</b>	<b>\$ 18,782,612</b>	<b>\$ 18,782,612</b>	-	0.00%
LCFF Sources	\$ 97,057,949	\$ 97,453,435	(395,486)	-0.41%
Federal Revenues	\$ 19,171,784	\$ 19,207,327	(35,543)	-0.19%
State Revenues	\$ 16,671,728	\$ 11,730,496	4,941,232	42.12%
Local Revenues	\$ 9,902,792	\$ 8,062,358	1,840,434	22.83%
<b>Total Revenues</b>	<b>\$ 142,804,254</b>	<b>\$ 136,453,616</b>	<b>6,350,637</b>	<b>4.65%</b>
Salaries and Benefits	\$ 99,354,199	\$ 99,329,903	24,297	0.02%
Books and Supplies	\$ 13,312,264	\$ 13,153,928	158,336	1.20%
Services and Other Operating Expenditures	\$ 21,992,303	\$ 19,238,113	2,754,190	14.32%
Capital Outlay & Other Outgo	\$ 6,965,723	\$ 6,949,826	15,898	0.23%
Indirect Costs	\$ (203,447)	\$ (203,213)	(234)	0.12%
Debt Service	\$ 47,249	\$ 44,425	2,824	6.36%
<b>Total Expenditures</b>	<b>\$ 141,468,291</b>	<b>\$ 138,512,981</b>	<b>2,955,310</b>	<b>2.13%</b>
Transfers In & Other Sources	\$ -	\$ -	-	0.00%
Transfers Out & Other Uses	\$ -	\$ -	-	0.00%
<b>Total Transfers &amp; Other Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change to Fund Balance</b>	<b>1,335,963</b>	<b>(2,059,365)</b>	<b>3,395,328</b>	<b>-164.87%</b>
<b>Ending Fund Balance</b>	<b>\$ 20,118,574</b>	<b>\$ 16,723,247</b>	<b>3,395,328</b>	<b>20.30%</b>
<b>Components of Ending Fund Balance:</b>				
Legally Restricted	\$ 10,125,398	\$ 6,453,370		
Reserve for Non-Spendables	2,512,892	2,447,194		
Committed and Assigned	3,221,973	-		
Reserve for Economic Uncertainties (3%)	4,244,049	4,155,389		
<b>Unallocated Fund Balance</b>	<b>\$ 14,262</b>	<b>\$ 3,667,293</b>		

Total revenues increased by \$6.3 million, from \$136.5 million at First Interim to \$142.8 million at Second Interim as follows:

- LCFF revenues decreased by \$395 thousand as a result of revised UPP % decrease in 21-22.
- Federal revenues decreased by \$35 thousand to reflect revised allocations
- State revenues increased by \$4.9 million to reflect new state grants, such as \$2.2 million for the Expanded Learning Opportunities Program (ELOP) and \$287 thousand for Universal , as well as adjustments \$150 thousand to Lottery and \$127 thousand to After School Education and Safety Program (ASES).
- Local revenues increased \$1.8 million to reflect revised allocations of local grants and donations, lease and interest revenues, one time local grant including Redevelopment District Agency (RDA) distribution of \$1.7 million, \$273 thousand from the Federal Emergency Connectivity Fund (ECF) Award Reimbursement, and \$69 thousand in other local donations.

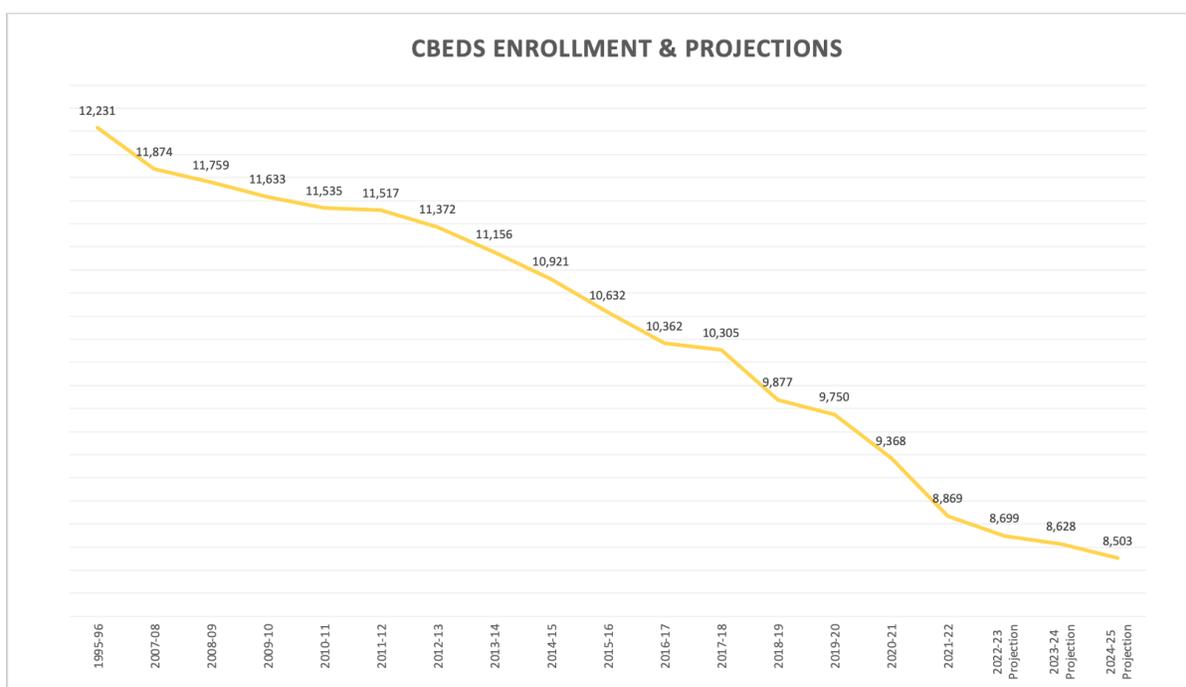
Total expenditures increased by \$3.0 million, from \$138.5 million at First Interim to \$141.5 million at Second Interim to reflect adjustments in programs as follows:

- Employee Salaries and Benefits increased by \$24 thousand to reflect individual adjustments in step and column and benefit rates.
- Books and Supplies increased by \$158 thousand and Services and Other Operating Expenditures increased by \$2.7 million to budget for the new State revenues mentioned above.

**DEMOGRAPHICS AND DATA**

**ENROLLMENT**

Student enrollment for the District last peaked in 2006-07 at 11,899, and has been in a decline since. In addition to families moving out of the area, the overall birthrate for the region has been declining. The several new major density housing developed within district boundaries since 2013 have not generated the expected increase in student count. The District commissioned an enrollment analysis report every year to update the projection numbers. Enrollment projections through 2023-24 are per the demographer’s report dated February 17, 2022.



While total enrollment continues to decrease, the number of students needing specialized services has remained relatively the same and therefore, the ratio of special needs students as a percentage of total enrollment has grown. Consequently, the cost of Special Education has grown disproportionately to General Education. See the Special Education section for further discussion.

As a result of COVID-19 pandemic and the transition to Distance Learning, attendance reporting was suspended for school year 2020-21. Therefore, LCFF entitlement for 2021-22 is based on the attendance reported for 2019-20. The combined enrollment loss in 2019-20 and 2020-21 will impact LCFF allocations in 2022-23. Over the past three years, the District has lost \$13.8 million cumulatively as a result of enrollment loss.

Multi-Year Impact of Enrollment Loss								
Fiscal Year	Enrollment (incl @COE)	Funded ADA	LCFF ADA Loss	LCFF Funding Per ADA**	Revenue Gain/(Loss) Budget Year 1	Revenue Gain/(Loss) Budget Year 2	Revenue Gain/(Loss) Budget Year 3	Cumulative 3-Year Gain/(Loss)
2019-20 Actuals	9,818	9,580.84	-411.31	\$9,409	(\$3,869,868)	(\$3,869,868)	(\$3,869,868)	
2020-21 Actuals	9,400	9,481.01	-99.83	\$9,341		(\$932,560)	(\$932,560)	
2021-22 Budget	8,920	9,445.14	-35.87	\$9,745			(\$349,539)	(\$13,824,264)

**STAFFING**

Class sizes across the district for 2021-22 are as follows:

Grade TK-3	24:1 (lowered from 27 in 2015-16 and 29 in 2012-13)
Grade 4-8	32:1
Special Day Class (SDC) PK-6	12:1 (maximum)

There are very minor changes staffing from First Interim to Second Interim as positions are aligned to programs. Net change is an increase of 0.49 FTEs in the combined General Fund (see chart below).

<b>2021-22 Second Interim Budget</b>				
	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total General Fund</b>
<b>Certificated</b>				
1100 Teachers	353.20	12.60	79.40	445.20
1200 Certificated Pupil Support	13.25	1.00	9.75	24.00
1300 Certificated Administrator	27.65	2.35	2.00	32.00
1900 Other Certificated Salaries	1.00	0.00	1.00	2.00
<b>Total Certificated</b>	<b>395.10</b>	<b>15.95</b>	<b>92.15</b>	<b>503.20</b>
<i>2021-22 First Interim Budget Total Certificated</i>	<i>394.50</i>	<i>16.80</i>	<i>92.10</i>	<i>503.40</i>
<i>Change</i>	<i>0.60</i>	<i>(0.85)</i>	<i>0.05</i>	<i>(0.20)</i>
2100 Instructional Aids	9.06	2.75	85.84	97.65
2200 Classified Support	84.83	14.20	0.00	99.03
2300 Classified Administrator	7.90	1.10	0.00	9.00
2400 Clerical and Office Salaries	57.25	1.38	2.63	61.25
2900 Other Classified Salaries	21.44	4.23	7.80	33.46
<b>Total Classified</b>	<b>180.48</b>	<b>23.65</b>	<b>96.26</b>	<b>300.39</b>
<i>2021-22 First Interim Budget Total Classified</i>	<i>180.25</i>	<i>23.65</i>	<i>95.80</i>	<i>299.70</i>
<i>Change</i>	<i>0.23</i>	<i>0.00</i>	<i>0.47</i>	<i>0.69</i>
<b>TOTAL FTE</b>	<b>575.58</b>	<b>39.60</b>	<b>188.41</b>	<b>803.59</b>

**EMPLOYEE BENEFITS**

The District has not settled with the labor units for 2021-22 as of the Second Interim Budget. The District pays approximately 80% of employee health benefit costs on average. As the state restored funding cuts made from 2007-08 through 2012-13 by implementing LCFF in 2013-14, much of the benefits from increased revenues were nullified by increased pension costs. The cost of CalSTRS has almost double from 8.25% in 2013-14 to 16.92% in 2021-22, and CalPERS cost increased by more than half from 11.442% in 2013-14 to 22.91% in 2021-22. These rates are expected to increase annually on schedule as per the chart below.

<b>Employer Payroll Tax</b>	<b>2013-14</b>	<b>2021-22 Budget</b>	<b>2022-23 Projection</b>	<b>2023-24 Projection</b>	<b>2024-25 Projection</b>
STRS *	8.2500%	16.9200%	19.1000%	19.1000%	19.1000%
PERS	11.4420%	22.9100%	26.1000%	27.1000%	27.7000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%
Medicare *	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance *	0.0500%	0.5000%	0.2000%	0.2000%	0.2000%
Workers Comp *	1.8606%	2.0175%	2.0175%	2.0175%	2.0175%
* Certificated P/R Tax & Benefits	11.6106%	20.8875%	22.7675%	22.7675%	22.7675%
Classified P/R Tax & Benefits	21.0026%	33.0775%	35.9675%	36.9675%	37.5675%

## INDIRECT COST

Indirect costs are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state categorical programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2021-22 approved indirect cost rate for allowable categorical programs is 6.71% and 5.00% for Child Nutrition Services. However, some federal categorical programs only allow the district to recover up to 2% in indirect costs. The indirect cost rate for CNS is determined by the federal government, but the district's indirect cost rate is a calculation of prior year's administrative cost as a percentage of direct costs. The 2021-22 rate is a significant decrease from the high rate of 9.17% in 2012-13. This reflects the District's reduction of overall administrative services, and investments in direct services supporting instruction and student success.

For 2021-22, the Unrestricted General Fund is projected to recapture \$2.8 millions of indirect costs from the categorical programs and \$203 thousand from Child Nutrition Services. Actual amounts recaptured may be less than projected since indirect costs are a function of actual restricted program expenditures.

## GENERAL FUND - UNRESTRICTED

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, plus contributions to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State apportionments. Generally, the State apportionments amount to the difference between the District's LCFF Entitlement and the local property tax revenues. LCFF funding, including Supplemental Revenues, accounts for approximately 92.9% of total unrestricted revenues (and 64.5% of total combined general fund revenues).

Unrestricted General Fund's Beginning Fund Balance is \$9.6 million, and Ending Fund Balance is expected to be \$10.0 million. Of the \$10.0 million, approximately \$4.2 million of the unrestricted ending balance (3% of total general fund expenditures) must be set aside for economic uncertainties. Total encumbrances and obligations, and other assignments are projected at \$5.7 million, including reserve for collective bargaining settlements. The resulting undesignated ending fund balance is \$14 thousand.

### SUPPLEMENTAL SERVICES

The District receives Supplemental revenues as part of the LCFF calculation, based on unduplicated count of English Learners, Free and Reduced, and Foster Youth. The District's Local Control Accountability Plan (LCAP) must demonstrate that supplemental services are provided for these students above the basic services provided for all students. Supplemental expenditures budget at Second Interim is \$7.0 million.

### TRANSPORTATION

Effective fiscal year 2013-14 with the implementation of LCFF, Transportation funding is no longer a restricted state categorical program. State funding for student transportation is now included in LCFF entitlement calculation in the amount of \$1,273,198 without annual COLA increases. School districts are required to expend a minimum of the funding amount on transportation.

The District currently runs 23 routes to transport special education students both within the district and to programs outside district boundaries. Approximately 195 special education would be transported daily. The projected net costs of the transportation program is as follows.

Home-to-School Transportation	\$	0
Special Education Transportation		<u>3,214,580</u>
Total Transportation Program Cost	\$	3,214,580
State Funding Revenues	\$	<u>1,273,198</u>
Net Transportation Program Cost	\$	1,941,382

### CONTRIBUTIONS TO RESTRICTED PROGRAMS

Contributions to Restricted Programs represent transfers from Unrestricted General Fund to underfunded programs such as Special Education and the Solar Program. This category also includes the required set aside for Routine Restricted Maintenance. Total net contributions from Unrestricted General Fund are projected at \$22.2 million for 2021-22. See below for discussions on the contributions to Routine Restricted Maintenance and Special Education.

### TRANSFERS-OUT

While the District continues to provide take away meals for our students and communities, the number of meals distributed were drastically reduced compared to prior year. At the time of Budget Adoption, the General Fund expected to supplement Child Nutrition Services (CNS) Fund by \$19 thousand. Meal service has increased since the start of the school year, and a transfer from the General Fund is not expected as of Second Interim.

**GENERAL FUND - RESTRICTED****ROUTINE RESTRICTED MAINTENANCE ACCOUNT (RRMA)**

The District is required to contribute from Unrestricted General Fund, at least 3.0% of total First Interim expenditures, including other financing uses. The RRMA expenditures are restricted to activities for ongoing and major maintenance of buildings. The RRMA supports grounds and routine facility maintenance, and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund.

Unrestricted General Fund contribution to RRMA is \$3.7 million as of Second Interim. Offsetting the contribution to RRMA is a transfer of \$872 thousand from the restricted RDA distributions back to the Unrestricted General Fund. Approximately 36.9% (or \$1.1 million) of total \$3.1 million expenditures are for employee salaries and benefits. Ending fund balance for RRMA is legally restricted for future routine maintenance needs. Fund balance for RRMA is projected to be \$ 3.1 million as of June 30, 2022.

**RESTRICTED PROGRAMS / CATEGORICALS**

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. The District receives federal funds for the Title II Teacher Quality, Title III LEP, and Title IV Student Support and Academic Enrichment programs. Effective fiscal year 2013-14, the only State categorical programs remaining for the District are Special Education, After School Education and Safety Program (ASES), and LEA Medi-Cal. Local grants are mainly funds raised by each school. For school year 2021-22, the District continues instructional programs per the 2021-22 adopted LCAP.

Federal revenues are budgeted at \$17.0 million, including prior year Title carryovers and one-time \$14.0 million from the one-time revenue under the CARES, CRRSA and ARP Act. State revenues are budgeted at \$13.3 million, including the new one-time \$2.2 million from Expanded New Learning Opportunities Program and \$2.0 million from Educator Effectiveness Grant, not included at First Interim. Local revenues are projected at \$2.6 million for local grants and donations, to account for new information around RDA funds in the amount of \$1.7 million and \$273 thousand in Federal Emergency Connectivity Fund (ECF) Award Reimbursements.

**COVID Relief Funds**

COVID relief funds are recognized as revenue as per Standardized Account Code Structure (SACS), depending on allowable accounting treatment of each grant. For fiscal year 2021-22, the District will be recognizing \$14.0 million in Federal one-time revenue under the CARES, CRRSA and ARP Act, including the Elementary and Secondary School Emergency Relief (ESSER) I, II, III, and Governor's Emergency (GEER) funds. The District has also factored in one-time State In-Person Instruction (IPI) grant and Special Ed Learning Loss and Alternative Dispute grants in the amount of \$1.6 million and \$854 thousand, respectively, in fiscal year 2021-22 as of First Interim. For 2021-22 Second Interim, the District has factored in additional new one-time \$2.2 million from Expanded New Learning Opportunities Program and \$2.0 million from Educator Effectiveness Funds. However, planned expenditures are as shown in the below table. **All COVID relief funds are one-time allocations, and expenditures are restricted to allowable activities defined by each grant.**

Program	Rsce Code	Award	2020-21 Actuals	2021-22 Budget
SB98 Learning Loss Mitigation (GEER I)	3215	535,453.00	535,453.00	
SB98 Learning Loss Mitigation (LLM)	3220	4,631,576.00	4,631,576.00	
SB98 Learning Loss Mitigation (GF State LLM)	7420	763,185.00	763,185.00	
AB86 - In Person Instruction	7422	2,464,871.00	815,651.05	\$ 1,649,220
AB86 - Expanded Learning Opportunities	7425	2,812,255.00	2,812,255.00	
AB86 - ELO Paraprofessionals	7426	610,805.00	10,997.21	\$ 599,808
ESSER I	3210	1,128,800.00	717,560.07	411,339.93
ESSER II	3212	4,090,464.00	-	4,086,616.00
ESSER III (80%)	3213	5,429,004.00	-	\$ 5,429,004
ESSER III (20%)	3214	1,357,251.00	-	\$ 1,357,251
ESSER II (Formerly part of ELO)	3216	903,519.00	-	\$ 903,519
GEER II (Formerly part of ELO)	3217	207,331.00	-	\$ 207,331
ESSER III (Formerly part of ELO)	3218	588,554.00	-	\$ 588,554
ESSER III (Formerly part of ELO)	3219	1,014,587.00	-	\$ 1,014,587
SPED - ADR 2020-21 SELPA Covid-19 1x	3395	8,861.00	-	\$ 8,861
SPED - ADR 2021-22 SELPA Covid-19 1x	6536	128,838.00	-	\$ 23,500
SPED - Learning Loss COVID-19 1x	6537	724,712.00	-	\$ 724,712
Educator Effectiveness Funds (EEF)	6266	1,970,591.00	-	0
<i>FUTURE AUTHORITY: ESSER III (80%)</i>	3213	1,918,631.00	-	
<i>FUTURE AUTHORITY: ESSER III (20%)</i>	3214	479,658.00	-	
Expanded Learning Opportunities Program (ELOP)	2600	2,244,498.00		
<b>Total</b>		<b>34,013,444.00</b>	<b>10,286,677.33</b>	<b>17,004,302.93</b>

### PERS/STRS ON BEHALF PAYMENTS ACCRUAL

GASB Statement 68 (GASB 68), Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, effective 2020-21, required accrual-basis recognition by state and local governments of employer costs and obligations for pensions. Although GASB 68 relates to accrual-basis financial statements, for California Local Education Agencies (LEAs) there are implications for governmental fund statements as well.

Under previous accounting standards, employers participating in a cost-sharing defined benefit pension plan (i.e. CalSTRS and CalPERS), recognized annual pension expense only to the extent of their contractually required contributions to the plan. Under the new accounting standards, LEAs must now report in their government-wide financial statements their proportionate share of the plan's net pension liability if total pension liability for the plan (present value of benefits earned by all employees participating in the CalSTRS or CalPERS) exceeds the resources accumulated by the pension plan to pay benefits, therefore producing a net pension liability. At present, both CalSTRS and CalPERS have a net pension liability.

An LEA's proportionate share of the plan's net pension liability, pension expense, and deferred items is based on the LEA's proportionate share of total employer contributions to the plan. The information LEAs need to determine their proportionate share of total employer contributions, and to determine the plan's net pension liability, pension expense, and deferred items, are provided by CalSTRS and CalPERS. Revenue and expenditure will be recorded in equal amounts, resulting in a net zero change to the ending fund balance. The amount budgeted for STRS On-Behalf Payment is \$5.4 million.

### SPECIAL EDUCATION

OGSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal and state, and are apportioned through the SELPA. Included in the

budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies. It is important to note that the District receives LCFF funding for special education students in grades TK through 8 only, and preschool special education students are not counted in the LCFF entitlement calculation.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanctions if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

The District currently provides instruction and specialized services for approximately 1,124 special need students, including 239 in special day classes. The District operates 38 special day classes (SDC) as follows:

- 18 classes for non-categorical programming (students of various disabilities)
- 5 classes for the low functioning
- 4 classes for the emotionally disturbed
- 5 classes for the autistic
- 6 classes for pre-school aged students, including one autistic preschool class

In addition to the SDC programs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH) through County, adaptive physical education (APE), occupational therapy (OT), psychological, vision specialists (VI), orientation and mobility specialists (O & M), applied behavioral analysis (ABA, and other related services to students in the general education and special day classes.

District Special Ed staff works hard to contain costs, but there is one major portion of expenditures that are entirely out of their control. The District sends approximately 84 students to programs operated by the County Office of Education (COE) and 18 students to non-public schools (NPS).

The cost to operate special education programs is \$30.1 million and the District will only receive \$10.8 million from federal and state sources. Special Ed deficit of \$19.3 million (64.0% of total expenditures) will have to be transferred in from the Unrestricted General Fund.

Special Education is projected to have an ending fund balance of \$504 thousand as of June 30, 2022, restricted for Prop 98 Mental Health services. The Mental Health funds can only be used to provide educationally related mental health services, including out-of-home residential services for emotionally disturbed pupils.

## **CASH FLOW**

Cash flow continues to be impacted by the current economic crisis and other events. Prior to the current cash crisis, the most significant indicator of fiscal solvency has been the General Fund reserve levels. Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to

be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The 2021-22 Second Interim cash schedule has been projected based on guidance from SCCOE and School Services. As a result of the state deferrals of the April-June apportionments, the District will need to borrow internally from restricted funds in order to maintain positive cash flow through June 30, 2022.

### MULTI-YEAR PROJECTIONS

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations over a three-year period. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and more stringent county or state oversight or control.

Revenue projections for Year 2 and Year 3 are based on the following factors:

- Increase in COLA of 5.33% in year 2 and 3.61% in year 3 for LCFF
- Funded ADA would decrease by 1,234.19 in Year 2 and additional loss of 157.96 in Year 3
- No new state or federal assistance is projected
- Contributions from Unrestricted General Fund to Special Education will increase by \$503 thousand in Year 2 and an additional \$309 thousand in Year 3

Expenditure projections for Year 2 and Year 3 are based on the following factors:

- Staffing level corresponding to projected enrollment
- Estimated step increases as per the District's position control system
- Revised projected rates for STRS and PERS
- Savings from scheduled employee retirements
- Provisions have not been made for collective bargaining settlements or natural attritions
- Cost of step increases for all employees is estimated at \$1.0 million in Year 2 and \$1.2 million in Year 3
- Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures

The projected enrollment loss for the next three years from 2022-23 through 2024-25 translates into cumulative revenue loss of approximately \$42.0 million.

Multi-Year Impact of Enrollment Loss								
Fiscal Year	Enrollment (incl @COE)	Funded ADA	LCFF ADA Loss	LCFF Funding Per ADA**	Revenue Gain/(Loss) Budget Year 1	Revenue Gain/(Loss) Budget Year 2	Revenue Gain/(Loss) Budget Year 3	Cumulative 3-Year Gain/(Loss)
2021-22 Budget	8,920	9,445.14	-35.87	\$9,745				
2022-23 Projected	8,759	8,210.95	-1,234.19	\$10,245	(\$12,644,644)	(\$12,644,644)	(\$12,644,644)	
2023-24 Projected	8,688	8,052.99	-157.96	\$10,616		(\$1,676,903)	(\$1,676,903)	
2024-25 Projected	8,563	7,987.36	-65.63	\$10,992			(\$721,405)	(\$42,009,143)
<b>Cumulative Revenue Loss 2019-20 to 2021-22</b>			<b>-547.01</b>		<b>(\$12,644,644)</b>	<b>(\$14,321,547)</b>	<b>(\$15,042,952)</b>	<b>(\$42,009,143)</b>

The District acts proactively to continue generating new revenues, locally and through application for new funding, and to reduce expenditures every year. However, the combination of year-over-year enrollment loss, increased special education services, and rising employee pension costs, causes the District to continue to operate at a deficit. State funding increases are not adequate to offset the combination of declining enrollment and expenditure increases, especially rising costs of special education.

As a result of Distance Learning, operating expenditures were reduced in 2020-21 and 2021-22. The District was also able to strategically use one-time COVID relief funds to offset certain ongoing program expenditures due to the change in staff functions and responsibilities in responding to the pandemic. Therefore, the District does not need to tap into the Special Reserve Fund 40 in the current year and does not need to make extreme reductions at this time. As has been demonstrated, the District is committed to maintaining fiscal solvency and stability. As Staff continue to monitor the budget, discussions for needed budget reductions will be brought to the Board for discussion and action.

The multi-year projections table below shows that the District will be able to meet its financial obligations through end of fiscal year 2023-24. An update of the Enrollment Projection Report will be presented for Board information in February, 2022. Changes in enrollment projections will impact the multi-year budget projections.

Description	2021-22 Second Interim Budget	2022-23 Projected	2023-24 Projected
Beginning Fund Balance, Actual and Projected	\$ 18,782,611	\$ 20,118,574	\$ 13,056,785
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	85,072,410	78,129,787	79,383,349
LCFF Entitlement - Supplemental Services	6,966,864	5,993,838	6,104,155
LCFF Special Ed Taxes	5,018,675	5,018,675	5,018,675
Federal Revenue	19,171,784	3,674,019	3,674,019
Other State Revenue	16,671,728	9,378,513	9,370,514
Other Local Revenue	9,902,792	7,629,089	7,738,280
Total Revenue/Other Income	\$ 142,804,254	\$ 109,823,921	\$ 111,288,992
<b>Expenditures</b>			
Certificated Salaries	48,916,736	47,612,181	48,122,183
Classified Salaries	17,572,457	16,376,797	16,630,467
Employee Benefits	32,865,006	33,524,454	33,761,522
Books and Supplies	13,312,264	3,007,756	3,011,956
Services, Other Operating	21,992,303	14,774,027	14,852,827
Capital Outlay	647,445	103,229	103,229
Other Outgo	6,365,527	6,365,527	6,365,527
Direct Support/Indirect Costs/TSF's Out	(203,447)	(257,675)	(257,675)
Other Expenditures, Uses, and Transfers-Out	42,114,092	23,992,863	24,075,863
Total Expenditures/Other Outgo	\$ 141,468,291	\$ 121,506,296	\$ 122,590,036
<b>Operating Surplus/(Deficit)</b>	<b>\$ 1,335,963</b>	<b>\$ (11,682,375)</b>	<b>\$ (11,301,044)</b>
Transfers-In from Special Reserve	-	4,620,586	10,096,125
<b>Ending Fund Balance</b>	<b>\$ 20,118,574</b>	<b>\$ 13,056,785</b>	<b>\$ 11,851,866</b>
Legally Restricted Balance	10,125,397	8,998,832	7,872,266
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>\$ 9,993,177</b>	<b>\$ 4,057,953</b>	<b>\$ 3,979,599</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	4,244,049	3,645,189	3,677,701
Total Committed and Assigned:	5,734,865	412,762	301,896
<b>Undesignated/Unappropriated</b>	<b>14,262</b>	<b>0</b>	<b>0</b>

**CONCLUSION**

As has been made clear in budget presentations in recent years, the District is operating with a structural deficit and has been relying on transfers-in from the Special Reserve Fund 40. Several factors have contributed to the district's structural deficit, including a loss of enrollment over the past decade, increased employee pension costs, the District's commitment to maintaining competitive employee compensation, and increased special education and transportation costs in excess of State funding. Meanwhile, future revenue growth (new money) will be limited to statutory COLA.

However, as a result of the favorable savings from 2020-21 as a result of Distance Learning environment and one time COVID relief funds, the District will be able to submit a Positive Certification at the 2021-22 Second Interim. The District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years, with transfers in from Special Reserve Fund in fiscal years 2022-23 and 2023-24.

Oak Grove School District  
Multi-Year Projection - Combined General Fund  
2021-22 Second Interim Budget

Description	2021-22 Second Interim Budget	2022-23 Projected	2023-24 Projected
Beginning Fund Balance, Actual and Projected	\$ 18,782,611	\$ 20,118,574	\$ 13,056,785
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	85,072,410	78,129,787	79,383,349
LCFF Entitlement - Supplemental Services	6,966,864	5,993,838	6,104,155
LCFF Special Ed Taxes	5,018,675	5,018,675	5,018,675
Federal Revenue	19,171,784	3,674,019	3,674,019
Other State Revenue	16,671,728	9,378,513	9,370,514
Other Local Revenue	9,902,792	7,629,089	7,738,280
<b>Total Revenue/Other Income</b>	<b>\$ 142,804,254</b>	<b>\$ 109,823,921</b>	<b>\$ 111,288,992</b>
<b>Expenditures</b>			
Certificated Salaries	48,916,736	47,612,181	48,122,183
Classified Salaries	17,572,457	16,376,797	16,630,467
Employee Benefits	32,865,006	33,524,454	33,761,522
Books and Supplies	13,312,264	3,007,756	3,011,956
Services, Other Operating	21,992,303	14,774,027	14,852,827
Capital Outlay	647,445	103,229	103,229
Other Outgo	6,365,527	6,365,527	6,365,527
Direct Support/Indirect Costs/TSF's Out	(203,447)	(257,675)	(257,675)
Resolution No. 1341-06/20 to Identify Budget Reductions	-	-	-
Other Expenditures, Uses, and Transfers-Out	42,114,092	23,992,863	24,075,863
<b>Total Expenditures/Other Outgo</b>	<b>\$ 141,468,291</b>	<b>\$ 121,506,296</b>	<b>\$ 122,590,036</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$ 1,335,963</b>	<b>\$ (11,682,375)</b>	<b>\$ (11,301,044)</b>
Transfers-In from Special Reserve	-	4,620,586	10,096,125
<b>Ending Fund Balance</b>	<b>\$ 20,118,574</b>	<b>\$ 13,056,785</b>	<b>\$ 11,851,866</b>
Legally Restricted Balance	10,125,397	8,998,832	7,872,266
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>\$ 9,993,177</b>	<b>\$ 4,057,953</b>	<b>\$ 3,979,599</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	4,244,049	3,645,189	3,677,701
Total Committed and Assigned:	5,734,865	412,762	301,896
Inventories, Prepaid, Revolving Fund	244,286	54,250	38,522
LCAP Supplemental Services	1,836,243	-	-
Early Retirement Program	432,363	358,512	263,374
Reserve for Collective Bargaining - OGEA	3,221,973	-	-
<b>Total Reserved, Committed and Assigned Fund Balance</b>	<b>9,978,914</b>	<b>4,057,951</b>	<b>3,979,597</b>
<b>Undesignated/Unappropriated</b>	<b>14,262</b>	<b>0</b>	<b>0</b>

Oak Grove School District  
Oak Grove School District

FY 2021-22 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund		Fund 040 Parcel Tax	Unrestricted General Fund		Fund 80 Special Ed.	"IMPACT"		Fund 060 Categorical	Restricted General Fund	Total General Fund
	9,597,927	92,039,274	-	9,597,927	92,039,274	427,315	10,025,141	8,757,470	9,184,785	18,782,612	
BEGINNING BALANCE											
LCFF FUNDING FORMULA	92,039,274			92,039,274		5,018,675	97,057,949	-	5,018,675	97,057,949	
FEDERAL REVENUE	150,000			150,000		2,006,811	2,156,811	17,014,973	19,021,784	19,171,784	
OTHER STATE REVENUE	1,849,522			1,849,522		1,486,895	3,336,417	13,335,311	14,822,206	16,671,728	
OTHER LOCAL REVENUE	3,228,059		1,778,190	5,006,249		2,309,082	7,315,331	2,587,461	4,896,543	9,902,792	
CONTRIBUTION TO RRM	(3,748,907)			(3,748,907)			(3,748,907)	3,748,907			
CONTRIBUTION TO CATEGORICAL PGMS	872,440			872,440			872,440	(872,440)			
CONTRIBUTION TO SPECIAL ED	(19,343,217)			(19,343,217)		19,343,217	-	-	19,343,217		
CONTRIBUTION TO PARCEL TAX	-			-		-	-	-	-	-	
TSF's In	-			-		-	-	-	-	-	
General "Other Revenue" Increase	-			-		-	-	-	-	-	
<b>Projected Total Revenue/Other Income</b>	<b>75,047,171</b>		<b>1,778,190</b>	<b>76,825,361</b>		<b>30,164,680</b>	<b>106,990,041</b>	<b>35,814,213</b>	<b>65,978,893</b>	<b>142,804,254</b>	
Projected total funds available	84,644,998		1,778,190	86,423,188		30,591,995	117,015,182	44,571,683	75,163,678	161,586,865	
CERTIFICATED SALARIES	38,081,467		386,240	38,467,707		8,015,551	46,483,258	2,433,478	10,449,029	48,916,736	
CLASSIFIED SALARIES	10,452,842		552,264	11,005,106		4,337,838	15,342,944	2,229,513	6,567,351	17,572,457	
EMPLOYEE BENEFITS	20,529,565		342,212	20,871,777		5,300,875	26,172,652	6,692,354	11,993,229	32,865,006	
BOOKS AND SUPPLIES	1,311,608		218,809	1,530,417		696,879	2,227,296	11,084,968	11,781,847	13,312,264	
SERVICES, OTHER OPERATING	7,122,147		276,820	7,398,967		4,143,868	11,542,835	10,449,468	14,593,336	21,992,303	
CAPITAL OUTLAY	73,675		-	73,675		-	73,675	573,770	-	647,445	
Transfers	-		-	-		-	-	-	-	-	
OTHER OUTGO	95,404		1,845	97,249		6,268,278	6,365,527	-	6,268,278	6,365,527	
<b>Resolution No. 1341-06/20 to Identify Budget Reductions</b>											
DIRECT SUPPORT/INDIRECT COSTS	(3,014,886)		-	(3,014,886)		1,324,375	(1,690,511)	1,487,064	2,811,439	(203,447)	
<b>Projected Total Expenditures/Other Outgo</b>	<b>74,651,821</b>		<b>1,778,190</b>	<b>76,430,011</b>		<b>30,087,664</b>	<b>106,517,675</b>	<b>34,950,616</b>	<b>65,038,280</b>	<b>141,468,291</b>	
Projected REV Greater (Less) Than EXP	395,350		-	395,350		77,016	472,366	863,997	940,614	1,335,963	
<b>ENDING BALANCE</b>	<b>9,993,176</b>		<b>-</b>	<b>9,993,176</b>		<b>504,331</b>	<b>10,497,507</b>	<b>9,621,067</b>	<b>10,125,397</b>	<b>20,118,573</b>	
UNRESTRICTED RESERVE Without Cuts				4,258,311							
Reserve as Percent (%) of Total Expense				3.01%							
PCT Reserve Required				3.00%							
AMT Reserve Required				4,244,049							
MORE (LESS THAN) REQ'D				14,262							
Portion of Unrestricted Fund Balance Reserved for....											
Parcel Tax Reserve											
Early Retirement Program				432,363							
Reserve for Collective Bargaining - OGEA				3,221,973							
LCAP Supplemental Services				1,836,243							
Inventories, Prepaid and Revolving Fund				244,286							

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

Oak Grove School District  
Oak Grove School District

FY 2022-23 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	9,993,176	-	9,993,176	504,331	10,497,507	9,621,067	10,125,397	20,118,573
LCFF FUNDING FORMULA	84,123,625	-	84,123,625	5,018,675	89,142,300	-	5,018,675	89,142,300
FEDERAL REVENUE	150,000	-	150,000	1,997,950	2,147,950	1,526,069	3,524,019	3,674,019
OTHER STATE REVENUE	1,777,778	-	1,777,778	624,484	2,402,262	6,976,735	7,600,735	9,378,513
OTHER LOCAL REVENUE	3,151,722	1,778,190	4,929,912	2,309,082	7,238,994	390,094	2,699,176	7,629,089
CONTRIBUTION TO RRM	(3,748,907)	-	(3,748,907)	-	(3,748,907)	3,748,907	-	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440	-	872,440	-	872,440	(872,440)	-	-
CONTRIBUTION TO SPECIAL ED	(19,845,980)	-	(19,845,980)	19,845,980	-	-	19,845,980	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	4,620,586	-	4,620,586	-	4,620,586	-	-	4,620,586
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>71,101,264</b>	<b>1,778,190</b>	<b>72,879,454</b>	<b>29,796,171</b>	<b>102,675,625</b>	<b>11,768,881</b>	<b>41,565,052</b>	<b>114,444,506</b>
Projected total funds available	81,094,440	1,778,190	82,872,630	30,300,502	113,173,132	21,389,948	51,690,449	134,563,079
CERTIFICATED SALARIES	38,256,445	386,240	38,642,685	8,174,649	46,817,334	794,847	8,969,496	47,612,181
CLASSIFIED SALARIES	10,538,764	552,264	11,091,028	4,277,172	15,368,200	1,008,597	5,285,769	16,376,797
EMPLOYEE BENEFITS	21,515,227	342,212	21,857,439	5,605,425	27,462,864	6,061,590	11,667,015	33,524,454
BOOKS AND SUPPLIES	1,311,608	223,009	1,534,617	155,385	1,690,002	1,317,754	1,473,139	3,007,756
SERVICES, OTHER OPERATING	7,110,147	272,620	7,382,767	4,045,115	11,427,882	3,346,145	7,391,260	14,774,027
CAPITAL OUTLAY	73,675	-	73,675	-	73,675	29,554	29,554	103,229
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	95,404	1,845	97,249	6,268,278	6,365,527	-	6,268,278	6,365,527
<b>Resolution No. 1341-06/20 to Identify Budget Reductions</b>	<b>(1,864,781)</b>	<b>-</b>	<b>(1,864,781)</b>	<b>1,270,147</b>	<b>(594,634)</b>	<b>336,959</b>	<b>1,607,106</b>	<b>(257,675)</b>
DIRECT SUPPORT/INDIRECT COSTS	-	-	-	-	-	-	-	-
<b>Projected Total Expenditures/Other Outgo</b>	<b>77,036,489</b>	<b>1,778,190</b>	<b>78,814,679</b>	<b>29,796,171</b>	<b>108,610,850</b>	<b>12,895,446</b>	<b>42,691,617</b>	<b>121,506,296</b>
Projected REV Greater (Less) Than EXP	(5,935,225)	-	(5,935,225)	-	(5,935,225)	(1,126,564)	(1,126,564)	(7,061,789)
<b>ENDING BALANCE</b>	<b>4,057,951</b>	<b>-</b>	<b>4,057,951</b>	<b>504,331</b>	<b>4,562,282</b>	<b>8,494,501</b>	<b>8,998,832</b>	<b>13,056,783</b>
UNRESTRICTED RESERVE Without Cuts			3,645,190					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,645,189					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			358,512					
Inventories, Prepaid and Revolving Fund		412,761	54,250					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

2021-22 Second Interim Budget  
Oak Grove School District

FY 2023-24 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund		Fund 040 Parcel Tax	Unrestricted General Fund		Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund		Total General Fund
	4,057,951	85,487,504	-	4,057,951	85,487,504	504,331	4,562,282	8,494,501	8,998,832	13,056,783	
BEGINNING BALANCE	4,057,951	85,487,504	-	4,057,951	85,487,504	504,331	4,562,282	8,494,501	8,998,832	13,056,783	
LCFF FUNDING FORMULA	85,487,504	-	-	85,487,504	-	5,018,675	90,506,179	-	5,018,675	90,506,179	
FEDERAL REVENUE	150,000	150,000	-	150,000	150,000	1,997,950	2,147,950	1,526,069	3,524,019	3,674,019	
OTHER STATE REVENUE	1,769,779	1,769,779	-	1,769,779	1,769,779	624,484	2,394,263	6,976,251	7,600,735	9,370,514	
OTHER LOCAL REVENUE	3,260,913	3,260,913	1,778,190	5,039,103	5,039,103	2,309,082	7,348,185	390,094	2,699,176	7,738,280	
CONTRIBUTION TO RRM	(3,748,907)	(3,748,907)	-	(3,748,907)	(3,748,907)	-	(3,748,907)	3,748,907	3,748,907	-	
CONTRIBUTION TO CATEGORICAL PGMS	872,440	872,440	-	872,440	872,440	20,154,934	872,440	(872,440)	(872,440)	-	
CONTRIBUTION TO SPECIAL ED	(20,154,934)	(20,154,934)	-	(20,154,934)	(20,154,934)	-	-	-	20,154,934	-	
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-	-	-	
TSF's In	10,096,125	10,096,125	-	10,096,125	10,096,125	-	10,096,125	-	-	10,096,125	
General "Other Revenue" Increase	-	-	-	-	-	-	-	-	-	-	
<b>Projected Total Revenue/Other Income</b>	<b>77,732,920</b>	<b>1,778,190</b>	<b>1,778,190</b>	<b>79,511,110</b>	<b>79,511,110</b>	<b>30,105,125</b>	<b>109,616,235</b>	<b>11,768,881</b>	<b>41,874,006</b>	<b>121,385,117</b>	
Projected total funds available	81,790,871	1,778,190	1,778,190	83,569,061	83,569,061	30,609,456	114,178,517	20,263,383	50,872,838	134,441,900	
CERTIFICATED SALARIES	38,640,144	386,240	-	39,026,384	39,026,384	8,300,952	47,327,336	794,847	9,095,799	48,122,183	
CLASSIFIED SALARIES	10,707,509	552,264	-	11,259,773	11,259,773	4,362,097	15,621,870	1,008,597	5,370,694	16,630,467	
EMPLOYEE BENEFITS	21,654,569	342,212	-	21,996,781	21,996,781	5,703,151	27,699,932	6,061,590	11,764,741	33,761,522	
BOOKS AND SUPPLIES	1,311,608	227,209	-	1,538,817	1,538,817	155,385	1,694,202	1,317,754	1,473,139	3,011,956	
SERVICES, OTHER OPERATING	7,193,147	268,420	-	7,461,567	7,461,567	4,045,115	11,506,682	3,346,145	7,391,260	14,852,827	
CAPITAL OUTLAY	73,675	-	-	73,675	73,675	-	73,675	29,554	29,554	103,229	
Transfers	-	-	-	-	-	-	-	-	-	-	
OTHER OUTGO	95,404	1,845	-	97,249	97,249	6,268,278	6,365,527	-	6,268,278	6,365,527	
<b>Resolution No. 1341-06/20 to Identify Budget Reductions</b>	<b>(1,864,781)</b>	<b>-</b>	<b>-</b>	<b>(1,864,781)</b>	<b>(1,864,781)</b>	<b>1,270,147</b>	<b>(594,634)</b>	<b>336,959</b>	<b>1,607,106</b>	<b>(257,675)</b>	
DIRECT SUPPORT/INDIRECT COSTS	(1,864,781)	-	-	(1,864,781)	(1,864,781)	1,270,147	(594,634)	336,959	1,607,106	(257,675)	
<b>Projected Total Expenditures/Other Outgo</b>	<b>77,811,275</b>	<b>1,778,190</b>	<b>1,778,190</b>	<b>79,589,465</b>	<b>79,589,465</b>	<b>30,105,125</b>	<b>109,694,590</b>	<b>12,895,446</b>	<b>43,000,571</b>	<b>122,590,036</b>	
Projected REV Greater (Less) Than EXP	(78,355)	-	-	(78,355)	(78,355)	-	(78,355)	(1,126,564)	(1,126,564)	(1,204,918)	
<b>ENDING BALANCE</b>	<b>3,979,596</b>	<b>-</b>	<b>-</b>	<b>3,979,596</b>	<b>3,979,596</b>	<b>504,331</b>	<b>4,483,927</b>	<b>7,367,936</b>	<b>7,872,266</b>	<b>11,851,863</b>	
UNRESTRICTED RESERVE Without Cuts				3,677,701	3,677,701						
Reserve as Percent (%) of Total Expense				3.00%	3.00%						
PCT Reserve Required				3.00%	3.00%						
AMT Reserve Required				3,677,701	3,677,701						
MORE (LESS THAN) REQ'D				0	0						
Portion of Unrestricted Fund Balance Reserved for...											
Early Retirement Program				263,374	263,374						
Inventories, Prepaid and Revolving Fund			301,895	38,522	38,522						

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

Oak Grove School District  
Multi-Year Projection - Assumptions  
2021-22 Second Interim Budget

Description	2021-22 Second Interim Budget	2022-23 Projected	2023-24 Projected
<b>REVENUES:</b>			
<b>Local Control Funding Formula (LCFF)</b>			
Projected COLA & Augmentation	5.07%	5.33%	3.61%
Projected "Funded" COLA	5.07%	5.33%	3.61%
Unduplicated Count Percentage (rolling 3-year ave.)	42.93%	40.39%	40.45%
<b>LCFF Apportionment per ADA</b>			
LCFF General Purpose	\$ 9,007	\$ 9,515	\$ 9,858
LCFF Supplemental Grant	\$ 738	\$ 730	\$ 758
<b>Total LCFF Apportionment per ADA</b>	<b>\$ 9,745</b>	<b>\$ 10,245</b>	<b>\$ 10,616</b>
<b>Enrollment &amp; ADA</b>			
District Enrollment	8,860	8,699	8,628
LCFF ADA (including COE)	9,445	8,211	8,053
<b>Mandated Cost Block Grant</b>			
Per ADA Allocation	\$ 32.79	\$ 33.60	\$ 34.64
Estimated Block Grant Amount	\$ 308,726	\$ 282,025	\$ 300,432
<b>Lottery Apportionment per ADA</b>			
Unrestricted Lottery	\$163.00	\$163.00	\$163.00
Restricted Lottery - Proposition 20	\$65.00	\$65.00	\$65.00
<b>EXPENDITURES:</b>			
<b>Staffing:</b>			
TK-3 Class Size	24:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and removal of Temporary Positions:			
Certificated	Included	-14.0 FTE	-2.0 FTE
Classified	Included	-9.625 FTE	0.0 FTE
Projected Compensation Increase - Step Increases	Included	1,042,614	1,235,358

Oak Grove School District  
Multi-Year Projection - Assumptions  
2021-22 Second Interim Budget

Description	2021-22 Second Interim Budget	2022-23 Projected	2023-24 Projected
<b>Benefit Rates</b>			
STRS Employer Rate	16.920%	19.100%	19.100%
PERS Employer Rate	22.910%	26.100%	27.100%
Certificated Statutory Benefits Rate	3.97%	3.97%	3.97%
Classified Statutory Benefits Rate	10.17%	10.17%	10.17%
<b>Health &amp; Welfare Cap</b>			
OGEA Health & Welfare Maximum Cap	\$25,724	\$25,724	\$25,724
CSEA Health & Welfare Maximum Cap	\$16,292	\$16,292	\$16,292
AFSME Health & Welfare Maximum Cap	\$9,690	\$9,690	\$9,690
OGMA Health & Welfare Maximum CAP	\$24,680	\$24,680	\$24,680
<b>Other Post Employment Benefits (OPEB)</b>			
Number of Retirees for Early Retirement Benefits	61	44	36
Retiree Health Benefits Cost	\$ 521,030	\$ 432,363	\$ 358,512
<b>California CPI</b>			
Indirect Cost Rate	5.78%	3.69%	2.90%
	6.71%	6.71%	6.71%
<b>Contributions from Unrestricted G/F:</b>			
Special Education	\$ 19,343,217	\$ 19,845,980	\$ 20,154,934
Routine Repair/Restricted	\$ 3,748,907	\$ 3,748,907	\$ 3,748,907
Community Day, Solar Local Grant, & Other	\$ (872,440)	\$ (872,440)	\$ (872,440)
<b>Total Contributions</b>	<b>\$ 22,219,684</b>	<b>\$ 22,722,447</b>	<b>\$ 23,031,401</b>
<b>Other Financing Sources/Uses:</b>			
Fund 40 Transfer to meet Required Reserve	-	4,620,586	10,096,125

**Oak Grove School District  
F.T.E. Summary - Combined General Fund**

<b>2021-22 Second Interim Budget</b>								
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>	
<b>Certificated</b>								
1100 Teachers	353.20	0.00	353.20	12.60	79.40	92.00	445.20	
1200 Certificated Pupil Support	9.05	4.20	13.25	1.00	9.75	10.75	24.00	
1300 Certificated Administrator	27.65	0.00	27.65	2.35	2.00	4.35	32.00	
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	
<b>Total Certificated</b>	<b>390.90</b>	<b>4.20</b>	<b>395.10</b>	<b>15.95</b>	<b>92.15</b>	<b>108.10</b>	<b>503.20</b>	
<b>Classified</b>								
2100 Instructional Aids	9.06	0.00	9.06	2.75	85.84	88.59	97.65	
2200 Classified Support	74.14	10.69	84.83	14.20	0.00	14.20	99.03	
2300 Classified Administrator	7.90	0.00	7.90	1.10	0.00	1.10	9.00	
2400 Clerical and Office Salaries	57.25	0.00	57.25	1.38	2.63	4.00	61.25	
2900 Other Classified Salaries	21.44	0.00	21.44	4.23	7.80	12.03	33.46	
<b>Total Classified</b>	<b>169.79</b>	<b>10.69</b>	<b>180.48</b>	<b>23.65</b>	<b>96.26</b>	<b>119.91</b>	<b>300.39</b>	
<b>TOTAL FTE</b>	<b>560.69</b>	<b>14.89</b>	<b>575.58</b>	<b>39.60</b>	<b>188.41</b>	<b>228.01</b>	<b>803.59</b>	

<b>2021-22 First Interim Budget</b>								
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>	
<b>Certificated</b>								
1100 Teachers	353.20	0.00	353.20	13.60	79.60	93.20	446.40	
1200 Certificated Pupil Support	8.30	4.20	12.50	1.00	9.50	10.50	23.00	
1300 Certificated Administrator	27.80	0.00	27.80	2.20	2.00	4.20	32.00	
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	
<b>Total Certificated</b>	<b>390.30</b>	<b>4.20</b>	<b>394.50</b>	<b>16.80</b>	<b>92.10</b>	<b>108.90</b>	<b>503.40</b>	
<b>Classified</b>								
2100 Instructional Aids	9.06	0.00	9.06	2.75	84.56	87.31	96.37	
2200 Classified Support	74.14	10.69	84.83	14.20	0.00	14.20	99.03	
2300 Classified Administrator	7.90	0.00	7.90	1.10	0.00	1.10	9.00	
2400 Clerical and Office Salaries	57.15	0.00	57.15	1.38	2.63	4.00	61.15	
2900 Other Classified Salaries	21.31	0.00	21.31	4.23	8.61	12.84	34.15	
<b>Total Classified</b>	<b>169.57</b>	<b>10.69</b>	<b>180.25</b>	<b>23.65</b>	<b>95.80</b>	<b>119.45</b>	<b>299.70</b>	
<b>TOTAL FTE</b>	<b>559.87</b>	<b>14.89</b>	<b>574.75</b>	<b>40.45</b>	<b>187.90</b>	<b>228.35</b>	<b>803.10</b>	
<b>TOTAL FTE Change</b>	<b>0.83</b>	<b>0.00</b>	<b>0.83</b>	<b>(0.85)</b>	<b>0.52</b>	<b>(0.33)</b>	<b>0.49</b>	

**Oak Grove School District  
F.T.E. Summary - All Funds**

**2021-22 Second Interim Budget**

	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
<b>Certificated</b>											
1100 Teachers	353.20	0.00	353.20	12.60	79.40	92.00	445.20	0.00	0.00	0.00	445.20
1200 Certificated Pupil Support	9.05	4.20	13.25	1.00	9.75	10.75	24.00	0.00	0.00	0.00	24.00
1300 Certificated Administrator	27.65	0.00	27.65	2.35	2.00	4.35	32.00	0.00	0.00	0.00	32.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	2.00
<b>Total Certificated</b>	<b>390.90</b>	<b>4.20</b>	<b>395.10</b>	<b>15.95</b>	<b>92.15</b>	<b>108.10</b>	<b>503.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>503.20</b>
2100 Instructional Aids	9.06	0.00	9.06	2.75	85.84	88.59	97.65	0.00	0.00	0.00	97.65
2200 Classified Support	74.14	10.69	84.83	14.20	0.00	14.20	99.03	27.56	0.00	1.00	127.59
2300 Classified Administrator	7.90	0.00	7.90	1.10	0.00	1.10	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	57.25	0.00	57.25	1.38	2.63	4.00	61.25	1.50	0.25	0.50	63.50
2900 Other Classified Salaries	21.44	0.00	21.44	4.23	7.80	12.03	33.46	0.00	0.00	26.54	60.00
<b>Total Classified</b>	<b>169.79</b>	<b>10.69</b>	<b>180.48</b>	<b>23.65</b>	<b>96.26</b>	<b>119.91</b>	<b>300.39</b>	<b>30.06</b>	<b>0.25</b>	<b>33.04</b>	<b>363.74</b>
<b>TOTAL FTE</b>	<b>560.69</b>	<b>14.89</b>	<b>575.58</b>	<b>39.60</b>	<b>188.41</b>	<b>228.01</b>	<b>803.59</b>	<b>30.06</b>	<b>0.25</b>	<b>33.04</b>	<b>866.94</b>

**2021-22 First Interim Budget**

	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
<b>Certificated</b>											
1100 Teachers	353.20	0.00	353.20	13.60	79.60	93.20	446.40	0.00	0.00	0.00	446.40
1200 Certificated Pupil Support	8.30	4.20	12.50	1.00	9.50	10.50	23.00	0.00	0.00	0.00	23.00
1300 Certificated Administrator	27.80	0.00	27.80	2.20	2.00	4.20	32.00	0.00	0.00	0.00	32.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	2.00
<b>Total Certificated</b>	<b>390.30</b>	<b>4.20</b>	<b>394.50</b>	<b>16.80</b>	<b>92.10</b>	<b>108.90</b>	<b>503.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>503.40</b>
2100 Instructional Aids	9.06	0.00	9.06	2.75	84.56	87.31	96.37	0.00	0.00	0.00	96.37
2200 Classified Support	74.14	10.69	84.83	14.20	0.00	14.20	99.03	27.56	0.00	1.00	127.59
2300 Classified Administrator	7.90	0.00	7.90	1.10	0.00	1.10	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	57.15	0.00	57.15	1.38	2.63	4.00	61.15	1.50	0.25	0.50	63.40
2900 Other Classified Salaries	21.31	0.00	21.31	4.23	8.61	12.84	34.15	0.00	0.00	27.07	61.22
<b>Total Classified</b>	<b>169.57</b>	<b>10.69</b>	<b>180.25</b>	<b>23.65</b>	<b>95.80</b>	<b>119.45</b>	<b>299.70</b>	<b>30.06</b>	<b>0.25</b>	<b>33.57</b>	<b>363.58</b>
<b>TOTAL FTE</b>	<b>559.87</b>	<b>14.89</b>	<b>574.75</b>	<b>40.45</b>	<b>187.90</b>	<b>228.35</b>	<b>803.10</b>	<b>30.06</b>	<b>0.25</b>	<b>33.57</b>	<b>866.98</b>
<b>TOTAL FTE Change</b>	<b>0.83</b>	<b>0.00</b>	<b>0.83</b>	<b>(0.85)</b>	<b>0.52</b>	<b>(0.33)</b>	<b>0.49</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.53)</b>	<b>(0.04)</b>

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation	3.26%	0.00%	5.07%	5.33%	3.61%	3.64%	3.62%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$74,901,176	\$74,128,690	\$77,593,484	\$71,044,847	\$72,193,462	\$74,220,842	\$75,731,608	\$75,731,608
Grade Span Adjustment	3,442,418	3,387,101	3,548,660	3,154,674	3,259,621	3,394,873	3,611,281	3,611,281
Supplemental Grant	7,868,831	7,120,601	6,966,864	5,993,838	6,104,155	6,254,274	6,393,450	6,393,450
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	2,657,068	2,657,068	2,657,068	2,657,068	2,657,068	2,657,068	2,657,068	2,657,068
Add-ons: Home-to-School Transportation	1,273,198	1,273,198	1,273,198	1,273,198	1,273,198	1,273,198	1,273,198	1,273,198
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$90,142,691</b>	<b>\$88,566,658</b>	<b>\$92,039,274</b>	<b>\$84,123,625</b>	<b>\$85,487,504</b>	<b>\$87,800,255</b>	<b>\$89,666,605</b>	<b>\$89,666,605</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>90,142,691</b>	<b>88,566,658</b>	<b>92,039,274</b>	<b>84,123,625</b>	<b>85,487,504</b>	<b>87,800,255</b>	<b>89,666,605</b>	<b>89,666,605</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 9,409</b>	<b>\$ 9,341</b>	<b>\$ 9,745</b>	<b>\$ 10,245</b>	<b>\$ 10,616</b>	<b>\$ 10,992</b>	<b>\$ 11,394</b>	<b>\$ 11,394</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 48,334,784	\$ 40,757,622	\$ 44,411,117	\$ 42,719,006	\$ 44,879,392	\$ 47,523,122	\$ 61,983,591	\$ 61,153,101
EPA (for LCFF calculation purposes)	\$ 7,796,667	\$ 18,573,904	\$ 23,032,157	\$ 16,070,739	\$ 14,514,216	\$ 13,400,421	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object Code 8021 to 8089)	\$ 34,011,240	\$ 29,235,132	\$ 24,596,000	\$ 25,333,880	\$ 26,093,896	\$ 26,876,712	\$ 27,683,014	\$ 28,513,504
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 34,011,240	\$ 29,235,132	\$ 24,596,000	\$ 25,333,880	\$ 26,093,896	\$ 26,876,712	\$ 27,683,014	\$ 28,513,504
<b>TOTAL FUNDING</b>	<b>90,142,691</b>	<b>88,566,658</b>	<b>92,039,274</b>	<b>84,123,625</b>	<b>85,487,504</b>	<b>87,800,255</b>	<b>89,666,605</b>	<b>89,666,605</b>
Basic Aid Status	Non-Basic Aid							
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>90,142,691</b>	<b>88,566,658</b>	<b>92,039,274</b>	<b>84,123,625</b>	<b>85,487,504</b>	<b>87,800,255</b>	<b>89,666,605</b>	<b>89,666,605</b>

<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
EPA, Current Year (Object Code 8012)	\$ 7,796,667	\$ 18,573,904	\$ 23,032,157	\$ 16,070,739	\$ 14,514,216	\$ 13,400,421	\$ -	\$ -
(P-2 plus Current Year Accrual)	\$ 7,796,667	\$ 18,573,904	\$ 23,032,157	\$ 16,070,739	\$ 14,514,216	\$ 13,400,421	\$ -	\$ -
EPA, Prior Year Adjustment (Object Code 8019)	\$ (1,231,224.00)	\$ 24,650.00	\$ (735,108.16)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	-	-	-	-	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
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**LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES**

Base Grant (Excludes add-ons for TIG and Transportation)	\$ 78,343,594	\$ 77,515,791	\$ 81,142,144	\$ 74,199,521	\$ 75,453,083	\$ 77,615,715	\$ 79,342,889	\$ 79,342,889
Supplemental and Concentration Grant funding in the LCAP year	\$ 7,868,831	\$ 7,120,601	\$ 6,966,864	\$ 5,993,838	\$ 6,104,155	\$ 6,254,274	\$ 6,393,450	\$ 6,393,450
Percentage to Increase or Improve Services	10.04%	9.19%	8.59%	8.08%	8.09%	8.06%	8.06%	8.06%

**SUMMARY OF STUDENT POPULATION**

<b>Unduplicated Pupil Population</b>								
Enrollment	9,749	9,340	8,860	8,699	8,628	8,503	8,503	8,503
COE Enrollment	69	60	60	60	60	60	60	60
<b>Total Enrollment</b>	<b>9,818</b>	<b>9,400</b>	<b>8,920</b>	<b>8,759</b>	<b>8,688</b>	<b>8,563</b>	<b>8,563</b>	<b>8,563</b>
Unduplicated Pupil Count	4,628	3,732	3,587	3,480	3,451	3,401	3,401	3,401
COE Unduplicated Pupil Count	43	40	49	49	49	49	49	49
<b>Total Unduplicated Pupil Count</b>	<b>4,671</b>	<b>3,772</b>	<b>3,636</b>	<b>3,529</b>	<b>3,500</b>	<b>3,450</b>	<b>3,450</b>	<b>3,450</b>
Rolling %, Supplemental Grant	50.2200%	45.9300%	42.9300%	40.3900%	40.4500%	40.2900%	40.2900%	40.2900%
Rolling %, Concentration Grant	50.2200%	45.9300%	42.9300%	40.3900%	40.4500%	40.2900%	40.2900%	40.2900%

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF LCFF ADA</b>								
Prior Year ADA for the Hold Harmless - (net of current year charter shift)								
Grades TK-3	4,263.12	4,194.06	4,194.06	3,540.08	3,526.42	3,545.54	3,642.06	3,642.06
Grades 4-6	3,114.87	3,084.21	3,084.21	2,850.17	2,715.17	2,577.40	2,458.12	2,458.12
Grades 7-8	2,108.34	2,108.23	2,108.23	1,762.06	1,752.76	1,805.77	1,710.91	1,710.91
Grades 9-12								
LCFF Subtotal	9,486.33	9,386.50	9,386.50	8,152.31	7,994.35	7,928.72	7,811.09	7,811.09
NSS								
Combined Subtotal	9,486.33	9,386.50	9,386.50	8,152.31	7,994.35	7,928.72	7,811.09	7,811.09
<b>Current Year ADA</b>								
Grades TK-3	4,194.06	4,194.06	3,540.08	3,526.42	3,545.54	3,642.06	3,642.06	3,642.06
Grades 4-6	3,084.21	3,084.21	2,850.17	2,715.17	2,577.40	2,458.12	2,458.12	2,458.12
Grades 7-8	2,108.23	2,108.23	1,762.06	1,752.76	1,805.77	1,710.91	1,710.91	1,710.91
Grades 9-12								
LCFF Subtotal	9,386.50	9,386.50	8,152.31	7,994.35	7,928.72	7,811.09	7,811.09	7,811.09
NSS								
Combined Subtotal	9,386.50	9,386.50	8,152.31	7,994.35	7,928.72	7,811.09	7,811.09	7,811.09
<b>Change in LCFF ADA (excludes NSS ADA)</b>	(99.83)	No Change	(1,234.19)	(157.96)	(65.64)	(117.63)	No Change	No Change
<b>Funded LCFF ADA for the Hold Harmless</b>								
Grades TK-3	4,263.12	4,194.06	4,194.06	3,540.08	3,526.42	3,545.54	3,642.06	3,642.06
Grades 4-6	3,114.87	3,084.21	3,084.21	2,850.17	2,715.17	2,577.40	2,458.12	2,458.12
Grades 7-8	2,108.34	2,108.23	2,108.23	1,762.06	1,752.76	1,805.77	1,710.91	1,710.91
Grades 9-12								
Subtotal	9,486.33	9,386.50	9,386.50	8,152.31	7,994.35	7,928.72	7,811.09	7,811.09
	Prior	Current	Prior	Prior	Prior	Prior	Current	Current
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	34.53	34.53	20.50	20.50	20.50	20.50	20.50	20.50
Grades 4-6	27.39	27.39	23.59	23.59	23.59	23.59	23.59	23.59
Grades 7-8	32.59	32.59	14.55	14.55	14.55	14.55	14.55	14.55
Grades 9-12								
Subtotal	94.51	94.51	58.64	58.64	58.64	58.64	58.64	58.64
	Prior	Current	Prior	Prior	Prior	Prior	Current	Current
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	4,228.59	4,228.59	3,560.58	3,546.92	3,566.04	3,662.56	3,662.56	3,662.56
Grades 4-6	3,111.60	3,111.60	2,873.76	2,738.76	2,600.99	2,481.71	2,481.71	2,481.71
Grades 7-8	2,140.82	2,140.82	1,776.61	1,767.31	1,820.32	1,725.46	1,725.46	1,725.46
Grades 9-12								
Total Actual ADA	9,481.01	9,481.01	8,210.95	8,052.99	7,987.36	7,869.73	7,869.73	7,869.73
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	4,297.65	4,228.59	4,214.56	3,560.58	3,546.92	3,566.04	3,662.56	3,662.56
Grades 4-6	3,142.26	3,111.60	3,107.80	2,873.76	2,738.76	2,600.99	2,481.71	2,481.71
Grades 7-8	2,140.93	2,140.82	2,122.78	1,776.61	1,767.31	1,820.32	1,725.46	1,725.46
Grades 9-12								
Total	9,580.84	9,481.01	9,445.14	8,210.95	8,052.99	7,987.36	7,869.73	7,869.73
	99.83	-	1,234.19	157.96	65.64	117.63	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>								

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$	9,357 \$	9,284 \$	9,702 \$	10,170 \$	10,540 \$	10,919 \$	11,314 \$
Grades 4-6	\$	8,603 \$	8,536 \$	8,920 \$	9,352 \$	9,690 \$	10,040 \$	10,403 \$
Grades 7-8	\$	8,859 \$	8,789 \$	9,184 \$	9,629 \$	9,978 \$	10,338 \$	10,712 \$
Grades 9-12	\$	10,533 \$	10,451 \$	10,920 \$	11,448 \$	11,863 \$	12,291 \$	12,736 \$
<b>Base Grants</b>								
Grades TK-3	\$	7,702 \$	7,702 \$	8,093 \$	8,524 \$	8,832 \$	9,153 \$	9,484 \$
Grades 4-6	\$	7,818 \$	7,818 \$	8,215 \$	8,653 \$	8,965 \$	9,291 \$	9,627 \$
Grades 7-8	\$	8,050 \$	8,050 \$	8,458 \$	8,909 \$	9,231 \$	9,567 \$	9,913 \$
Grades 9-12	\$	9,329 \$	9,329 \$	9,802 \$	10,324 \$	10,697 \$	11,086 \$	11,487 \$
<b>Grade Span Adjustment</b>								
Grades TK-3	\$	801 \$	801 \$	842 \$	886 \$	919 \$	952 \$	986 \$
Grades 9-12	\$	243 \$	243 \$	255 \$	268 \$	278 \$	288 \$	299 \$
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$	8,503 \$	8,503 \$	8,935 \$	9,410 \$	9,751 \$	10,105 \$	10,470 \$
Grades 4-6	\$	7,818 \$	7,818 \$	8,215 \$	8,653 \$	8,965 \$	9,291 \$	9,627 \$
Grades 7-8	\$	8,050 \$	8,050 \$	8,458 \$	8,909 \$	9,231 \$	9,567 \$	9,913 \$
Grades 9-12	\$	9,572 \$	9,572 \$	10,057 \$	10,592 \$	10,975 \$	11,374 \$	11,786 \$
<b>Prorated Base Grants</b>								
Grades TK-3	\$	7,702 \$	7,702 \$	8,093 \$	8,524 \$	8,832 \$	9,153 \$	9,484 \$
Grades 4-6	\$	7,818 \$	7,818 \$	8,215 \$	8,653 \$	8,965 \$	9,291 \$	9,627 \$
Grades 7-8	\$	8,050 \$	8,050 \$	8,458 \$	8,909 \$	9,231 \$	9,567 \$	9,913 \$
Grades 9-12	\$	9,329 \$	9,329 \$	9,802 \$	10,324 \$	10,697 \$	11,086 \$	11,487 \$
<b>Prorated Grade Span Adjustment</b>								
Grades TK-3	\$	801 \$	801 \$	842 \$	886 \$	919 \$	952 \$	986 \$
Grades 9-12	\$	243 \$	243 \$	255 \$	268 \$	278 \$	288 \$	299 \$
<b>Supplemental Grant</b>								
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$	1,701 \$	1,701 \$	1,787 \$	1,882 \$	1,950 \$	2,021 \$	2,094 \$
Grades 4-6	\$	1,564 \$	1,564 \$	1,643 \$	1,731 \$	1,793 \$	1,858 \$	1,925 \$
Grades 7-8	\$	1,610 \$	1,610 \$	1,692 \$	1,782 \$	1,846 \$	1,913 \$	1,983 \$
Grades 9-12	\$	1,914 \$	1,914 \$	2,011 \$	2,118 \$	2,195 \$	2,275 \$	2,357 \$
<b>Actual - 1.00 ADA, Local UPP as follows:</b>								
Grades TK-3	\$	50.22%	45.93%	42.93%	40.39%	40.45%	40.29%	40.29%
Grades 4-6	\$	854 \$	781 \$	767 \$	760 \$	789 \$	814 \$	844 \$
Grades 7-8	\$	785 \$	718 \$	705 \$	699 \$	725 \$	749 \$	776 \$
Grades 9-12	\$	809 \$	739 \$	726 \$	720 \$	747 \$	771 \$	799 \$
<b>Concentration Grant (&gt;55% population)</b>								
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$	4,252 \$	4,252 \$	5,808 \$	6,117 \$	6,338 \$	6,568 \$	6,806 \$
Grades 4-6	\$	3,909 \$	3,909 \$	5,340 \$	5,624 \$	5,827 \$	6,039 \$	6,258 \$
Grades 7-8	\$	4,025 \$	4,025 \$	5,498 \$	5,791 \$	6,000 \$	6,219 \$	6,443 \$
Grades 9-12	\$	4,786 \$	4,786 \$	6,537 \$	6,885 \$	7,134 \$	7,393 \$	7,661 \$
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>								
Grades TK-3	\$	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades 4-6	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Grades 7-8	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
Grades 9-12	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$

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	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
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	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	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				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	92,759,565.00	92,759,565.00	55,442,194.26	92,039,274.00	(720,291.00)	-0.8%
2) Federal Revenue		8100-8299	150,000.00	150,000.00	82,081.79	150,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,750,143.00	1,750,143.00	976,612.08	1,849,522.00	99,379.00	5.7%
4) Other Local Revenue		8600-8799	4,872,012.00	4,872,012.00	2,661,762.39	5,006,249.00	134,237.00	2.8%
5) TOTAL, REVENUES			99,531,720.00	99,531,720.00	59,162,650.52	99,045,045.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	39,875,802.00	39,875,802.00	20,967,643.89	38,467,707.00	1,408,095.00	3.5%
2) Classified Salaries		2000-2999	11,387,530.00	11,387,530.00	5,913,299.61	11,005,106.00	382,424.00	3.4%
3) Employee Benefits		3000-3999	21,769,677.00	21,769,677.00	12,179,795.30	20,871,777.00	897,900.00	4.1%
4) Books and Supplies		4000-4999	1,898,201.00	1,898,201.00	466,651.91	1,530,416.71	367,784.29	19.4%
5) Services and Other Operating Expenditures		5000-5999	6,656,781.00	6,656,781.00	4,466,309.71	7,398,966.75	(742,185.75)	-11.1%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	63,674.62	73,675.00	(53,675.00)	-268.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	94,151.00	94,151.00	4,048.04	97,249.00	(3,098.00)	-3.3%
		7400-7499						
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,923,737.00)	(1,923,737.00)	(50,807.00)	(3,014,886.00)	1,091,149.00	-56.7%
9) TOTAL, EXPENDITURES			79,778,405.00	79,778,405.00	44,010,616.08	76,430,011.46		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,753,315.00	19,753,315.00	15,152,034.44	22,615,033.54		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,765,499.00	1,765,499.00	0.00	0.00	(1,765,499.00)	-100.0%
b) Transfers Out		7600-7629	19,441.00	19,441.00	0.00	0.00	19,441.00	100.0%
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	(22,741,257.00)	(22,741,257.00)	0.00	(22,219,684.00)	521,573.00	-2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,995,199.00)	(20,995,199.00)	0.00	(22,219,684.00)		

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>			(1,241,884.00)	(1,241,884.00)	15,152,034.44	395,349.54		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,597,826.56	9,597,826.56		9,597,826.56	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)			9,597,826.56	9,597,826.56		9,597,826.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,597,826.56	9,597,826.56		9,597,826.56		
2) Ending Balance, June 30 (E + F1e)			8,355,942.56	8,355,942.56		9,993,176.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	15,430.82	15,430.82		18,521.86		
Prepaid Items		9713	205,768.00	205,768.00		205,764.00		
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	366,661.00	366,661.00		3,654,336.00		
Early Retirement Program	0000	9760	366,661.00					
Early Retirement Program	0000	9760		366,661.00				
Early Retirement Program Reserve for Collective Bargaining - OGEA	0000	9760				432,363.00		
	0000	9760				3,221,973.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,836,243.00		
LCAP Supplemental Services	0000	9780				1,836,243.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,749,490.00	3,749,490.00		4,244,050.00		
Unassigned/Unappropriated Amount		9790	3,998,592.74	3,998,592.74		14,261.24		

Description	Resource Codes	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	46,240,315.00	46,240,315.00	24,780,054.00	44,411,117.00	(1,829,198.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	18,019,226.00	18,019,226.00	9,654,506.00	23,032,157.00	5,012,931.00	27.8%
State Aid - Prior Years		8019	0.00	0.00	776,968.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	124,000.00	124,000.00	62,839.84	121,000.00	(3,000.00)	-2.4%
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	25,421,024.00	25,421,024.00	14,718,520.02	26,628,000.00	1,206,976.00	4.7%
Unsecured Roll Taxes		8042	2,165,000.00	2,165,000.00	1,921,523.30	1,959,000.00	(206,000.00)	-9.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,111,000.00	4,111,000.00	1,243,126.23	1,948,000.00	(2,163,000.00)	-52.6%
Education Revenue Augmentation Fund (ERAF)		8045	(7,906,000.00)	(7,906,000.00)	0.00	(11,098,000.00)	(3,192,000.00)	40.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,585,000.00	4,585,000.00	2,284,656.87	5,038,000.00	453,000.00	9.9%
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			92,759,565.00	92,759,565.00	55,442,194.26	92,039,274.00	(720,291.00)	-0.8%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,759,565.00	92,759,565.00	55,442,194.26	92,039,274.00	(720,291.00)	-0.8%
<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,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	150,000.00	150,000.00	82,081.79	150,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>150,000.00</b>	<b>150,000.00</b>	<b>82,081.79</b>	<b>150,000.00</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	295,943.00	295,943.00	308,726.00	308,726.00	12,783.00	4.3%
Lottery - Unrestricted and Instructional Materials		8560	1,414,200.00	1,414,200.00	667,886.08	1,500,796.00	86,596.00	6.1%
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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,750,143.00</b>	<b>1,750,143.00</b>	<b>976,612.08</b>	<b>1,849,522.00</b>	<b>99,379.00</b>	<b>5.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	1,776,575.00	1,776,575.00	1,000,223.40	1,778,190.00	1,615.00	0.1%
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	2,000.00	2,000.00	0.00	0.00	(2,000.00)	-100.0%
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	2,853,361.00	2,853,361.00	1,568,791.60	2,787,659.00	(65,702.00)	-2.3%
Interest		8660	150,000.00	150,000.00	24,891.03	140,000.00	(10,000.00)	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	90,076.00	90,076.00	67,856.36	300,400.00	210,324.00	233.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,872,012.00</b>	<b>4,872,012.00</b>	<b>2,661,762.39</b>	<b>5,006,249.00</b>	<b>134,237.00</b>	<b>2.8%</b>
<b>TOTAL, REVENUES</b>			<b>99,531,720.00</b>	<b>99,531,720.00</b>	<b>59,162,650.52</b>	<b>99,045,045.00</b>	<b>(486,675.00)</b>	<b>-0.5%</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	34,080,177.00	34,080,177.00	17,799,275.46	32,893,025.00	1,187,152.00	3.5%
Certificated Pupil Support Salaries		1200	1,484,921.00	1,484,921.00	681,438.89	1,326,771.00	158,150.00	10.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,217,159.00	4,217,159.00	2,434,105.00	4,152,566.00	64,593.00	1.5%
Other Certificated Salaries		1900	93,545.00	93,545.00	52,824.54	95,345.00	(1,800.00)	-1.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>39,875,802.00</b>	<b>39,875,802.00</b>	<b>20,967,643.89</b>	<b>38,467,707.00</b>	<b>1,408,095.00</b>	<b>3.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	391,182.00	391,182.00	194,965.81	370,397.00	20,785.00	5.3%
Classified Support Salaries		2200	5,361,172.00	5,361,172.00	2,683,716.10	4,946,925.00	414,247.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	1,080,148.00	1,080,148.00	587,002.91	1,142,098.00	(61,950.00)	-5.7%
Clerical, Technical and Office Salaries		2400	3,516,610.00	3,516,610.00	1,953,505.47	3,466,279.00	50,331.00	1.4%
Other Classified Salaries		2900	1,038,418.00	1,038,418.00	494,109.32	1,079,407.00	(40,989.00)	-3.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,387,530.00</b>	<b>11,387,530.00</b>	<b>5,913,299.61</b>	<b>11,005,106.00</b>	<b>382,424.00</b>	<b>3.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,589,004.00	6,589,004.00	3,467,359.75	6,281,974.00	307,030.00	4.7%
PERS		3201-3202	2,458,365.00	2,458,365.00	1,307,283.53	2,433,873.00	24,492.00	1.0%
OASDI/Medicare/Alternative		3301-3302	1,442,402.00	1,442,402.00	766,603.30	1,423,562.00	18,840.00	1.3%
Health and Welfare Benefits		3401-3402	8,336,573.00	8,336,573.00	4,933,125.65	8,134,508.00	202,065.00	2.4%
Unemployment Insurance		3501-3502	624,891.00	624,891.00	133,361.82	246,388.00	378,503.00	60.6%
Workers' Compensation		3601-3602	963,864.00	963,864.00	538,352.09	994,095.00	(30,231.00)	-3.1%
OPEB, Allocated		3701-3702	521,030.00	521,030.00	279,807.52	521,030.00	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	833,548.00	833,548.00	753,901.64	836,347.00	(2,799.00)	-0.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,769,677.00</b>	<b>21,769,677.00</b>	<b>12,179,795.30</b>	<b>20,871,777.00</b>	<b>897,900.00</b>	<b>4.1%</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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Materials and Supplies		4300	1,865,701.00	1,865,701.00	428,469.94	1,449,351.02	416,349.98	22.3%
Noncapitalized Equipment		4400	31,500.00	31,500.00	38,181.97	80,065.69	(48,565.69)	-154.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,898,201.00</b>	<b>1,898,201.00</b>	<b>466,651.91</b>	<b>1,530,416.71</b>	<b>367,784.29</b>	<b>19.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	81,840.00	0.00	0.00	0.0%
Travel and Conferences		5200	233,040.00	233,040.00	105,313.87	235,275.00	(2,235.00)	-1.0%
Dues and Memberships		5300	27,375.00	27,375.00	36,683.57	41,219.00	(13,844.00)	-50.6%
Insurance		5400-5450	824,027.00	824,027.00	1,067,189.84	1,074,193.00	(250,166.00)	-30.4%
Operations and Housekeeping Services		5500	2,151,184.00	2,151,184.00	1,082,418.97	2,188,943.00	(37,759.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	515,441.00	515,441.00	400,830.77	581,781.00	(66,340.00)	-12.9%
Transfers of Direct Costs		5710	(28,550.00)	(28,550.00)	(12,491.92)	(30,241.00)	1,691.00	-5.9%
Transfers of Direct Costs - Interfund		5750	(291,452.00)	(291,452.00)	(6,557.45)	(281,075.00)	(10,377.00)	3.6%
Professional/Consulting Services and Operating Expenditures		5800	2,931,837.00	2,931,837.00	1,519,553.88	3,195,327.75	(263,490.75)	-9.0%
Communications		5900	293,879.00	293,879.00	191,528.18	393,544.00	(99,665.00)	-33.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,656,781.00</b>	<b>6,656,781.00</b>	<b>4,466,309.71</b>	<b>7,398,966.75</b>	<b>(742,185.75)</b>	<b>-11.1%</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	20,000.00	20,000.00	63,674.62	73,675.00	(53,675.00)	-268.4%
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>20,000.00</b>	<b>20,000.00</b>	<b>63,674.62</b>	<b>73,675.00</b>	<b>(53,675.00)</b>	<b>-268.4%</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	50,000.00	50,000.00	0.00	50,000.00	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	4,172.00	4,172.00	477.88	4,578.00	(406.00)	-9.7%
Other Debt Service - Principal		7439	39,979.00	39,979.00	3,570.16	42,671.00	(2,692.00)	-6.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>94,151.00</b>	<b>94,151.00</b>	<b>4,048.04</b>	<b>97,249.00</b>	<b>(3,098.00)</b>	<b>-3.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,740,756.00)	(1,740,756.00)	(50,807.00)	(2,811,439.00)	1,070,683.00	-61.5%
Transfers of Indirect Costs - Interfund		7350	(182,981.00)	(182,981.00)	0.00	(203,447.00)	20,466.00	-11.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,923,737.00)</b>	<b>(1,923,737.00)</b>	<b>(50,807.00)</b>	<b>(3,014,886.00)</b>	<b>1,091,149.00</b>	<b>-56.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>79,778,405.00</b>	<b>79,778,405.00</b>	<b>44,010,616.08</b>	<b>76,430,011.46</b>	<b>3,348,393.54</b>	<b>4.2%</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	1,765,499.00	1,765,499.00	0.00	0.00	(1,765,499.00)	-100.0%
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,765,499.00</b>	<b>1,765,499.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,765,499.00)</b>	<b>-100.0%</b>
<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	19,441.00	19,441.00	0.00	0.00	19,441.00	100.0%
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>19,441.00</b>	<b>19,441.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,441.00</b>	<b>100.0%</b>
<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%
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	(22,741,257.00)	(22,741,257.00)	0.00	(22,219,684.00)	521,573.00	-2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(22,741,257.00)</b>	<b>(22,741,257.00)</b>	<b>0.00</b>	<b>(22,219,684.00)</b>	<b>521,573.00</b>	<b>-2.3%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(20,995,199.00)</b>	<b>(20,995,199.00)</b>	<b>0.00</b>	<b>(22,219,684.00)</b>	<b>(1,224,485.00)</b>	<b>5.8%</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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,718,247.00	4,718,247.00	0.00	5,018,675.00	300,428.00	6.4%
2) Federal Revenue		8100-8299	3,813,905.00	3,813,905.00	1,318,909.02	19,021,784.23	15,207,879.23	398.7%
3) Other State Revenue		8300-8599	7,366,646.00	7,366,646.00	5,736,503.62	14,822,206.13	7,455,560.13	101.2%
4) Other Local Revenue		8600-8799	2,709,850.55	2,709,850.55	760,028.75	4,896,543.45	2,186,692.90	80.7%
5) TOTAL, REVENUES			18,608,648.55	18,608,648.55	7,815,441.39	43,759,208.81		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,031,396.00	10,031,396.00	5,265,787.75	10,449,029.00	(417,633.00)	-4.2%
2) Classified Salaries		2000-2999	5,577,225.00	5,577,225.00	2,887,194.82	6,567,351.31	(990,126.31)	-17.8%
3) Employee Benefits		3000-3999	11,671,116.00	11,671,116.00	3,382,262.00	11,993,229.00	(322,113.00)	-2.8%
4) Books and Supplies		4000-4999	2,768,393.00	2,768,393.00	844,467.72	11,781,847.38	(9,013,454.38)	-325.6%
5) Services and Other Operating Expenditures		5000-5999	7,704,241.00	7,704,241.00	5,198,590.68	14,593,335.77	(6,889,094.77)	-89.4%
6) Capital Outlay		6000-6999	212,000.00	212,000.00	422,166.84	573,770.26	(361,770.26)	-170.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,480,021.00	5,480,021.00	0.00	6,268,278.00	(788,257.00)	-14.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,740,756.00	1,740,756.00	50,807.00	2,811,439.00	(1,070,683.00)	-61.5%
9) TOTAL, EXPENDITURES			45,185,148.00	45,185,148.00	18,051,276.81	65,038,279.72		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,576,499.45)	(26,576,499.45)	(10,235,835.42)	(21,279,070.91)		
<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	22,741,257.00	22,741,257.00	0.00	22,219,684.00	(521,573.00)	-2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,741,257.00	22,741,257.00	0.00	22,219,684.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,835,242.45)	(3,835,242.45)	(10,235,835.42)	940,613.09		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,184,784.95	9,184,784.95		9,184,784.95	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)			9,184,784.95	9,184,784.95		9,184,784.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,184,784.95	9,184,784.95		9,184,784.95		
2) Ending Balance, June 30 (E + F1e)			5,349,542.50	5,349,542.50		10,125,398.04		
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			9,874,979.50	9,874,979.50		10,125,398.04		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(4,525,437.00)	(4,525,437.00)		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	4,718,247.00	4,718,247.00	0.00	5,018,675.00	300,428.00	6.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			4,718,247.00	4,718,247.00	0.00	5,018,675.00	300,428.00	6.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,813,948.00	1,813,948.00	(1,821,924.00)	1,813,948.00	0.00	0.0%
Special Education Discretionary Grants		8182	184,002.00	184,002.00	(18,607.00)	192,863.00	8,861.00	4.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,185,891.00	1,185,891.00	911,250.41	1,628,602.16	442,711.16	37.3%
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	236,198.00	236,198.00	135,468.05	348,687.78	112,489.78	47.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	258,867.00	258,867.00	159,522.15	812,058.88	553,191.88	213.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	99,999.00	99,999.00	37,082.48	227,422.48	127,423.48	127.4%
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	35,000.00	35,000.00	1,916,116.93	13,998,201.93	13,963,201.93	39894.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,813,905.00</b>	<b>3,813,905.00</b>	<b>1,318,909.02</b>	<b>19,021,784.23</b>	<b>15,207,879.23</b>	<b>398.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	461,972.00	461,972.00	(12,728.62)	588,528.00	126,556.00	27.4%
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	870,040.00	870,040.00	37,463.57	1,121,533.46	251,493.46	28.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,034,634.00	6,034,634.00	5,711,768.67	13,112,144.67	7,077,510.67	117.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,366,646.00</b>	<b>7,366,646.00</b>	<b>5,736,503.62</b>	<b>14,822,206.13</b>	<b>7,455,560.13</b>	<b>101.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,298,303.00	1,298,303.00	823,086.02	1,663,118.00	364,815.00	28.1%
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	(7,114.90)	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	4,267.32	4,267.00	(1,733.00)	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	234,207.55	234,207.55	(529,974.69)	924,343.45	690,135.90	294.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,171,340.00	1,171,340.00	469,765.00	2,304,815.00	1,133,475.00	96.8%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,709,850.55</b>	<b>2,709,850.55</b>	<b>760,028.75</b>	<b>4,896,543.45</b>	<b>2,186,692.90</b>	<b>80.7%</b>
<b>TOTAL, REVENUES</b>			<b>18,608,648.55</b>	<b>18,608,648.55</b>	<b>7,815,441.39</b>	<b>43,759,208.81</b>	<b>25,150,560.26</b>	<b>135.2%</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	8,404,167.00	8,404,167.00	4,423,638.08	8,776,265.00	(372,098.00)	-4.4%
Certificated Pupil Support Salaries		1200	1,084,107.00	1,084,107.00	524,661.67	1,042,027.00	42,080.00	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	457,602.00	457,602.00	253,580.38	518,573.00	(60,971.00)	-13.3%
Other Certificated Salaries		1900	85,520.00	85,520.00	63,907.62	112,164.00	(26,644.00)	-31.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,031,396.00</b>	<b>10,031,396.00</b>	<b>5,265,787.75</b>	<b>10,449,029.00</b>	<b>(417,633.00)</b>	<b>-4.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,586,183.00	3,586,183.00	1,782,363.12	3,875,140.00	(288,957.00)	-8.1%
Classified Support Salaries		2200	617,426.00	617,426.00	391,056.49	920,487.00	(303,061.00)	-49.1%
Classified Supervisors' and Administrators' Salaries		2300	191,794.00	191,794.00	64,497.58	149,232.00	42,562.00	22.2%
Clerical, Technical and Office Salaries		2400	193,362.00	193,362.00	114,489.79	214,262.00	(20,900.00)	-10.8%
Other Classified Salaries		2900	988,460.00	988,460.00	534,787.84	1,408,230.31	(419,770.31)	-42.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,577,225.00</b>	<b>5,577,225.00</b>	<b>2,887,194.82</b>	<b>6,567,351.31</b>	<b>(990,126.31)</b>	<b>-17.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,910,469.00	6,910,469.00	794,900.88	6,987,118.00	(76,649.00)	-1.1%
PERS		3201-3202	1,218,827.00	1,218,827.00	707,793.72	1,454,960.00	(236,133.00)	-19.4%
OASDI/Medicare/Alternative		3301-3302	583,240.00	583,240.00	325,393.43	672,167.00	(88,927.00)	-15.2%
Health and Welfare Benefits		3401-3402	2,363,108.00	2,363,108.00	1,288,342.75	2,338,522.00	24,586.00	1.0%
Unemployment Insurance		3501-3502	192,381.00	192,381.00	40,411.18	83,698.00	108,683.00	56.5%
Workers' Compensation		3601-3602	296,693.00	296,693.00	163,077.88	337,699.00	(41,006.00)	-13.8%
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	106,398.00	106,398.00	62,342.16	119,065.00	(12,667.00)	-11.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,671,116.00</b>	<b>11,671,116.00</b>	<b>3,382,262.00</b>	<b>11,993,229.00</b>	<b>(322,113.00)</b>	<b>-2.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	215,108.00	215,108.00	206,730.03	3,905,573.95	(3,690,465.95)	-1715.6%
Books and Other Reference Materials		4200	160,000.00	160,000.00	18,006.78	160,700.00	(700.00)	-0.4%
Materials and Supplies		4300	1,132,972.00	1,132,972.00	427,846.65	6,239,449.43	(5,106,477.43)	-450.7%
Noncapitalized Equipment		4400	1,260,313.00	1,260,313.00	191,884.26	1,476,124.00	(215,811.00)	-17.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,768,393.00</b>	<b>2,768,393.00</b>	<b>844,467.72</b>	<b>11,781,847.38</b>	<b>(9,013,454.38)</b>	<b>-325.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,226,522.00	3,226,522.00	1,270,624.37	3,668,248.53	(441,726.53)	-13.7%
Travel and Conferences		5200	147,760.00	147,760.00	73,751.87	138,702.78	9,057.22	6.1%
Dues and Memberships		5300	0.00	0.00	19,223.71	296,500.00	(296,500.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,178,600.00	1,178,600.00	774,999.73	1,188,600.00	(10,000.00)	-0.8%
Transfers of Direct Costs		5710	28,550.00	28,550.00	12,491.92	30,241.00	(1,691.00)	-5.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	1,100.00	(1,100.00)	New
Professional/Consulting Services and Operating Expenditures		5800	3,116,383.00	3,116,383.00	3,042,425.20	9,259,651.46	(6,143,268.46)	-197.1%
Communications		5900	6,426.00	6,426.00	5,073.88	10,292.00	(3,866.00)	-60.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,704,241.00</b>	<b>7,704,241.00</b>	<b>5,198,590.68</b>	<b>14,593,335.77</b>	<b>(6,889,094.77)</b>	<b>-89.4%</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	1,000.00	1,000.00	0.00	1,000.00	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	200,000.00	200,000.00	412,952.91	561,770.26	(361,770.26)	-180.9%
Equipment Replacement		6500	11,000.00	11,000.00	9,213.93	11,000.00	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>212,000.00</b>	<b>212,000.00</b>	<b>422,166.84</b>	<b>573,770.26</b>	<b>(361,770.26)</b>	<b>-170.6%</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	5,480,021.00	5,480,021.00	0.00	6,268,278.00	(788,257.00)	-14.4%
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>5,480,021.00</b>	<b>5,480,021.00</b>	<b>0.00</b>	<b>6,268,278.00</b>	<b>(788,257.00)</b>	<b>-14.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,740,756.00	1,740,756.00	50,807.00	2,811,439.00	(1,070,683.00)	-61.5%
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>1,740,756.00</b>	<b>1,740,756.00</b>	<b>50,807.00</b>	<b>2,811,439.00</b>	<b>(1,070,683.00)</b>	<b>-61.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>45,185,148.00</b>	<b>45,185,148.00</b>	<b>18,051,276.81</b>	<b>65,038,279.72</b>	<b>(19,853,131.72)</b>	<b>-43.9%</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%
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	22,741,257.00	22,741,257.00	0.00	22,219,684.00	(521,573.00)	-2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,741,257.00	22,741,257.00	0.00	22,219,684.00	(521,573.00)	-2.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			22,741,257.00	22,741,257.00	0.00	22,219,684.00	521,573.00	-2.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	97,477,812.00	97,477,812.00	55,442,194.26	97,057,949.00	(419,863.00)	-0.4%
2) Federal Revenue		8100-8299	3,963,905.00	3,963,905.00	1,400,990.81	19,171,784.23	15,207,879.23	383.7%
3) Other State Revenue		8300-8599	9,116,789.00	9,116,789.00	6,713,115.70	16,671,728.13	7,554,939.13	82.9%
4) Other Local Revenue		8600-8799	7,581,862.55	7,581,862.55	3,421,791.14	9,902,792.45	2,320,929.90	30.6%
5) TOTAL, REVENUES			118,140,368.55	118,140,368.55	66,978,091.91	142,804,253.81		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	49,907,198.00	49,907,198.00	26,233,431.64	48,916,736.00	990,462.00	2.0%
2) Classified Salaries		2000-2999	16,964,755.00	16,964,755.00	8,800,494.43	17,572,457.31	(607,702.31)	-3.6%
3) Employee Benefits		3000-3999	33,440,793.00	33,440,793.00	15,562,057.30	32,865,006.00	575,787.00	1.7%
4) Books and Supplies		4000-4999	4,666,594.00	4,666,594.00	1,311,119.63	13,312,264.09	(8,645,670.09)	-185.3%
5) Services and Other Operating Expenditures		5000-5999	14,361,022.00	14,361,022.00	9,664,900.39	21,992,302.52	(7,631,280.52)	-53.1%
6) Capital Outlay		6000-6999	232,000.00	232,000.00	485,841.46	647,445.26	(415,445.26)	-179.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,574,172.00	5,574,172.00	4,048.04	6,365,527.00	(791,355.00)	-14.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(182,981.00)	(182,981.00)	0.00	(203,447.00)	20,466.00	-11.2%
9) TOTAL, EXPENDITURES			124,963,553.00	124,963,553.00	62,061,892.89	141,468,291.18		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(6,823,184.45)	(6,823,184.45)	4,916,199.02	1,335,962.63		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,765,499.00	1,765,499.00	0.00	0.00	(1,765,499.00)	-100.0%
b) Transfers Out		7600-7629	19,441.00	19,441.00	0.00	0.00	19,441.00	100.0%
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			1,746,058.00	1,746,058.00	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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,077,126.45)	(5,077,126.45)	4,916,199.02	1,335,962.63		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,782,611.51	18,782,611.51		18,782,611.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,782,611.51	18,782,611.51		18,782,611.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,782,611.51	18,782,611.51		18,782,611.51		
2) Ending Balance, June 30 (E + F1e)			13,705,485.06	13,705,485.06		20,118,574.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	15,430.82	15,430.82		18,521.86		
Prepaid Items		9713	205,768.00	205,768.00		205,764.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			9,874,979.50	9,874,979.50		10,125,398.04		
c) Committed								
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments			366,661.00	366,661.00		3,654,336.00		
Early Retirement Program	0000	9760	366,661.00					
Early Retirement Program	0000	9760		366,661.00				
Early Retirement Program Reserve for Collective Bargaining - OGEA	0000	9760				432,363.00		
	0000	9760				3,221,973.00		
d) Assigned								
Other Assignments			0.00	0.00		1,836,243.00		
LCAP Supplemental Services	0000	9780				1,836,243.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			3,749,490.00	3,749,490.00		4,244,050.00		
Unassigned/Unappropriated Amount			(526,844.26)	(526,844.26)		14,261.24		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	46,240,315.00	46,240,315.00	24,780,054.00	44,411,117.00	(1,829,198.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	18,019,226.00	18,019,226.00	9,654,506.00	23,032,157.00	5,012,931.00	27.8%
State Aid - Prior Years		8019	0.00	0.00	776,968.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	124,000.00	124,000.00	62,839.84	121,000.00	(3,000.00)	-2.4%
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	25,421,024.00	25,421,024.00	14,718,520.02	26,628,000.00	1,206,976.00	4.7%
Unsecured Roll Taxes		8042	2,165,000.00	2,165,000.00	1,921,523.30	1,959,000.00	(206,000.00)	-9.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,111,000.00	4,111,000.00	1,243,126.23	1,948,000.00	(2,163,000.00)	-52.6%
Education Revenue Augmentation Fund (ERAF)		8045	(7,906,000.00)	(7,906,000.00)	0.00	(11,098,000.00)	(3,192,000.00)	40.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,585,000.00	4,585,000.00	2,284,656.87	5,038,000.00	453,000.00	9.9%
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>92,759,565.00</b>	<b>92,759,565.00</b>	<b>55,442,194.26</b>	<b>92,039,274.00</b>	<b>(720,291.00)</b>	<b>-0.8%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	4,718,247.00	4,718,247.00	0.00	5,018,675.00	300,428.00	6.4%
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>97,477,812.00</b>	<b>97,477,812.00</b>	<b>55,442,194.26</b>	<b>97,057,949.00</b>	<b>(419,863.00)</b>	<b>-0.4%</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	1,813,948.00	1,813,948.00	(1,821,924.00)	1,813,948.00	0.00	0.0%
Special Education Discretionary Grants		8182	184,002.00	184,002.00	(18,607.00)	192,863.00	8,861.00	4.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,185,891.00	1,185,891.00	911,250.41	1,628,602.16	442,711.16	37.3%
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	236,198.00	236,198.00	135,468.05	348,687.78	112,489.78	47.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	258,867.00	258,867.00	159,522.15	812,058.88	553,191.88	213.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	99,999.00	99,999.00	37,082.48	227,422.48	127,423.48	127.4%
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	185,000.00	185,000.00	1,998,198.72	14,148,201.93	13,963,201.93	7547.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,963,905.00</b>	<b>3,963,905.00</b>	<b>1,400,990.81</b>	<b>19,171,784.23</b>	<b>15,207,879.23</b>	<b>383.7%</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	295,943.00	295,943.00	308,726.00	308,726.00	12,783.00	4.3%
Lottery - Unrestricted and Instructional Materi		8560	1,876,172.00	1,876,172.00	655,157.46	2,089,324.00	213,152.00	11.4%
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	870,040.00	870,040.00	37,463.57	1,121,533.46	251,493.46	28.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,074,634.00	6,074,634.00	5,711,768.67	13,152,144.67	7,077,510.67	116.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,116,789.00</b>	<b>9,116,789.00</b>	<b>6,713,115.70</b>	<b>16,671,728.13</b>	<b>7,554,939.13</b>	<b>82.9%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	1,776,575.00	1,776,575.00	1,000,223.40	1,778,190.00	1,615.00	0.1%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	1,298,303.00	1,298,303.00	823,086.02	1,663,118.00	364,815.00	28.1%
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	2,000.00	2,000.00	0.00	0.00	(2,000.00)	-100.0%
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	2,853,361.00	2,853,361.00	1,561,676.70	2,787,659.00	(65,702.00)	-2.3%
Interest		8660	156,000.00	156,000.00	29,158.35	144,267.00	(11,733.00)	-7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	324,283.55	324,283.55	(462,118.33)	1,224,743.45	900,459.90	277.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	1,171,340.00	1,171,340.00	469,765.00	2,304,815.00	1,133,475.00	96.8%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,581,862.55</b>	<b>7,581,862.55</b>	<b>3,421,791.14</b>	<b>9,902,792.45</b>	<b>2,320,929.90</b>	<b>30.6%</b>
<b>TOTAL, REVENUES</b>			<b>118,140,368.55</b>	<b>118,140,368.55</b>	<b>66,978,091.91</b>	<b>142,804,253.81</b>	<b>24,663,885.26</b>	<b>20.9%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	42,484,344.00	42,484,344.00	22,222,913.54	41,669,290.00	815,054.00	1.9%
Certificated Pupil Support Salaries		1200	2,569,028.00	2,569,028.00	1,206,100.56	2,368,798.00	200,230.00	7.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,674,761.00	4,674,761.00	2,687,685.38	4,671,139.00	3,622.00	0.1%
Other Certificated Salaries		1900	179,065.00	179,065.00	116,732.16	207,509.00	(28,444.00)	-15.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>49,907,198.00</b>	<b>49,907,198.00</b>	<b>26,233,431.64</b>	<b>48,916,736.00</b>	<b>990,462.00</b>	<b>2.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,977,365.00	3,977,365.00	1,977,328.93	4,245,537.00	(268,172.00)	-6.7%
Classified Support Salaries		2200	5,978,598.00	5,978,598.00	3,074,772.59	5,867,412.00	111,186.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	1,271,942.00	1,271,942.00	651,500.49	1,291,330.00	(19,388.00)	-1.5%
Clerical, Technical and Office Salaries		2400	3,709,972.00	3,709,972.00	2,067,995.26	3,680,541.00	29,431.00	0.8%
Other Classified Salaries		2900	2,026,878.00	2,026,878.00	1,028,897.16	2,487,637.31	(460,759.31)	-22.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,964,755.00</b>	<b>16,964,755.00</b>	<b>8,800,494.43</b>	<b>17,572,457.31</b>	<b>(607,702.31)</b>	<b>-3.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	13,499,473.00	13,499,473.00	4,262,260.63	13,269,092.00	230,381.00	1.7%
PERS		3201-3202	3,677,192.00	3,677,192.00	2,015,077.25	3,888,833.00	(211,641.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	2,025,642.00	2,025,642.00	1,091,996.73	2,095,729.00	(70,087.00)	-3.5%
Health and Welfare Benefits		3401-3402	10,699,681.00	10,699,681.00	6,221,468.40	10,473,030.00	226,651.00	2.1%
Unemployment Insurance		3501-3502	817,272.00	817,272.00	173,773.00	330,086.00	487,186.00	59.6%
Workers' Compensation		3601-3602	1,260,557.00	1,260,557.00	701,429.97	1,331,794.00	(71,237.00)	-5.7%
OPEB, Allocated		3701-3702	521,030.00	521,030.00	279,807.52	521,030.00	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	939,946.00	939,946.00	816,243.80	955,412.00	(15,466.00)	-1.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,440,793.00</b>	<b>33,440,793.00</b>	<b>15,562,057.30</b>	<b>32,865,006.00</b>	<b>575,787.00</b>	<b>1.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	215,108.00	215,108.00	206,730.03	3,905,573.95	(3,690,465.95)	-1715.6%
Books and Other Reference Materials		4200	161,000.00	161,000.00	18,006.78	161,700.00	(700.00)	-0.4%
Materials and Supplies		4300	2,998,673.00	2,998,673.00	856,316.59	7,688,800.45	(4,690,127.45)	-156.4%
Noncapitalized Equipment		4400	1,291,813.00	1,291,813.00	230,066.23	1,556,189.69	(264,376.69)	-20.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,666,594.00</b>	<b>4,666,594.00</b>	<b>1,311,119.63</b>	<b>13,312,264.09</b>	<b>(8,645,670.09)</b>	<b>-185.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,226,522.00	3,226,522.00	1,352,464.37	3,668,248.53	(441,726.53)	-13.7%
Travel and Conferences		5200	380,800.00	380,800.00	179,065.74	373,977.78	6,822.22	1.8%
Dues and Memberships		5300	27,375.00	27,375.00	55,907.28	337,719.00	(310,344.00)	-1133.7%
Insurance		5400-5450	824,027.00	824,027.00	1,067,189.84	1,074,193.00	(250,166.00)	-30.4%
Operations and Housekeeping Services		5500	2,151,184.00	2,151,184.00	1,082,418.97	2,188,943.00	(37,759.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,694,041.00	1,694,041.00	1,175,830.50	1,770,381.00	(76,340.00)	-4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(291,452.00)	(291,452.00)	(6,557.45)	(279,975.00)	(11,477.00)	3.9%
Professional/Consulting Services and Operating Expenditures		5800	6,048,220.00	6,048,220.00	4,561,979.08	12,454,979.21	(6,406,759.21)	-105.9%
Communications		5900	300,305.00	300,305.00	196,602.06	403,836.00	(103,531.00)	-34.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,361,022.00</b>	<b>14,361,022.00</b>	<b>9,664,900.39</b>	<b>21,992,302.52</b>	<b>(7,631,280.52)</b>	<b>-53.1%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	1,000.00	1,000.00	0.00	1,000.00	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	220,000.00	220,000.00	476,627.53	635,445.26	(415,445.26)	-188.8%
Equipment Replacement		6500	11,000.00	11,000.00	9,213.93	11,000.00	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>232,000.00</b>	<b>232,000.00</b>	<b>485,841.46</b>	<b>647,445.26</b>	<b>(415,445.26)</b>	<b>-179.1%</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	5,530,021.00	5,530,021.00	0.00	6,318,278.00	(788,257.00)	-14.3%
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	4,172.00	4,172.00	477.88	4,578.00	(406.00)	-9.7%
Other Debt Service - Principal		7439	39,979.00	39,979.00	3,570.16	42,671.00	(2,692.00)	-6.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,574,172.00</b>	<b>5,574,172.00</b>	<b>4,048.04</b>	<b>6,365,527.00</b>	<b>(791,355.00)</b>	<b>-14.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(182,981.00)	(182,981.00)	0.00	(203,447.00)	20,466.00	-11.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(182,981.00)</b>	<b>(182,981.00)</b>	<b>0.00</b>	<b>(203,447.00)</b>	<b>20,466.00</b>	<b>-11.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>124,963,553.00</b>	<b>124,963,553.00</b>	<b>62,061,892.89</b>	<b>141,468,291.18</b>	<b>(16,504,738.18)</b>	<b>-13.2%</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	1,765,499.00	1,765,499.00	0.00	0.00	(1,765,499.00)	-100.0%
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,765,499.00</b>	<b>1,765,499.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,765,499.00)</b>	<b>-100.0%</b>
<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	19,441.00	19,441.00	0.00	0.00	19,441.00	100.0%
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>19,441.00</b>	<b>19,441.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,441.00</b>	<b>100.0%</b>
<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%
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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<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</b> <b>(a - b + c - d + e)</b>			<b>1,746,058.00</b>	<b>1,746,058.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,746,058.00</b>	<b>-100.0%</b>

<b>Resource</b>	<b>Description</b>	<b>2021-22 Projected Year Totals</b>
2600	Expanded Learning Opportunities Program	2,199,063.00
6546	Mental Health-Related Services	504,330.53
8150	Ongoing & Major Maintenance Account (RM.	3,055,743.57
9010	Other Restricted Local	4,366,260.94
Total, Restricted Balance		<u>10,125,398.04</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	99,944.50	99,944.50	99,944.50	New
5) TOTAL, REVENUES			0.00	0.00	99,944.50	99,944.50		
<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	56,104.82	168,368.09	(168,368.09)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	15,942.44	15,943.25	(15,943.25)	New
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	72,047.26	184,311.34		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	27,897.24	(84,366.84)		
<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>			0.00	0.00	27,897.24	(84,366.84)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	84,366.84	84,366.84		84,366.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,366.84	84,366.84		84,366.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,366.84	84,366.84		84,366.84		
2) Ending Balance, June 30 (E + F1e)			84,366.84	84,366.84		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	84,366.84	84,366.84		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 Column B & D (F)
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	159.70	159.70	159.70	New
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	99,784.80	99,784.80	99,784.80	New
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>99,944.50</b>	<b>99,944.50</b>		
<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>								
Materials and Supplies		4300	0.00	0.00	56,104.82	168,368.09	(168,368.09)	New
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>56,104.82</b>	<b>168,368.09</b>	<b>(168,368.09)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	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%
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	0.00	0.00	15,942.44	15,943.25	(15,943.25)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>15,942.44</b>	<b>15,943.25</b>	<b>(15,943.25)</b>	<b>New</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>								
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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	72,047.26	184,311.34		
<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>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
<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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	3,527,398.00	3,527,398.00	1,534,071.02	4,569,187.00	1,041,789.00	29.5%
3) Other State Revenue		8300-8599	210,543.00	210,543.00	120,322.22	297,792.00	87,249.00	41.4%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	79.68	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,740,941.00	3,740,941.00	1,654,472.92	4,869,979.00		
<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	1,408,405.00	1,408,405.00	648,520.85	1,352,339.00	56,066.00	4.0%
3) Employee Benefits		3000-3999	478,362.00	478,362.00	224,142.34	473,753.00	4,609.00	1.0%
4) Books and Supplies		4000-4999	55,000.00	55,000.00	2,269.19	30,000.00	25,000.00	45.5%
5) Services and Other Operating Expenditures		5000-5999	1,396,513.00	1,396,513.00	716,087.11	1,856,464.00	(459,951.00)	-32.9%
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	182,981.00	182,981.00	0.00	203,447.00	(20,466.00)	-11.2%
9) TOTAL, EXPENDITURES			3,521,261.00	3,521,261.00	1,591,019.49	3,916,003.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			219,680.00	219,680.00	63,453.43	953,976.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,441.00	19,441.00	0.00	0.00	(19,441.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,441.00	19,441.00	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>			239,121.00	239,121.00	63,453.43	953,976.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	702,809.51	702,809.51		702,809.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			702,809.51	702,809.51		702,809.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			702,809.51	702,809.51		702,809.51		
2) Ending Balance, June 30 (E + F1e)			941,930.51	941,930.51		1,656,785.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	941,930.51	941,930.51		1,656,785.51		
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>								
Child Nutrition Programs		8220	3,527,398.00	3,527,398.00	1,534,071.02	4,569,187.00	1,041,789.00	29.5%
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>3,527,398.00</b>	<b>3,527,398.00</b>	<b>1,534,071.02</b>	<b>4,569,187.00</b>	<b>1,041,789.00</b>	<b>29.5%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	210,543.00	210,543.00	120,322.22	297,792.00	87,249.00	41.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>210,543.00</b>	<b>210,543.00</b>	<b>120,322.22</b>	<b>297,792.00</b>	<b>87,249.00</b>	<b>41.4%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(1,157.45)	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,237.13	3,000.00	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%
<b>Fees and Contracts</b>								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>79.68</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,740,941.00</b>	<b>3,740,941.00</b>	<b>1,654,472.92</b>	<b>4,869,979.00</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	1,232,598.00	1,232,598.00	540,303.38	1,176,532.00	56,066.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	97,019.00	97,019.00	56,594.44	97,019.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	78,788.00	78,788.00	51,623.03	78,788.00	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>1,408,405.00</b>	<b>1,408,405.00</b>	<b>648,520.85</b>	<b>1,352,339.00</b>	<b>56,066.00</b>	<b>4.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	238,808.00	238,808.00	100,147.51	229,653.00	9,155.00	3.8%
OASDI/Medicare/Alternative		3301-3302	101,854.00	101,854.00	48,802.80	102,480.00	(626.00)	-0.6%
Health and Welfare Benefits		3401-3402	84,709.00	84,709.00	50,043.65	93,427.00	(8,718.00)	-10.3%
Unemployment Insurance		3501-3502	16,379.00	16,379.00	3,207.02	6,696.00	9,683.00	59.1%
Workers' Compensation		3601-3602	25,260.00	25,260.00	12,939.94	27,020.00	(1,760.00)	-7.0%
OPEB, Allocated		3701-3702	0.00	0.00	752.00	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	11,352.00	11,352.00	8,249.42	14,477.00	(3,125.00)	-27.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>478,362.00</b>	<b>478,362.00</b>	<b>224,142.34</b>	<b>473,753.00</b>	<b>4,609.00</b>	<b>1.0%</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	5,000.00	5,000.00	2,269.19	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	0.00	25,000.00	25,000.00	50.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>55,000.00</b>	<b>55,000.00</b>	<b>2,269.19</b>	<b>30,000.00</b>	<b>25,000.00</b>	<b>45.5%</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	3,400.00	3,400.00	1,925.00	3,400.00	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	51,500.00	51,500.00	80,109.97	111,500.00	(60,000.00)	-116.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,200.00	17,200.00	6,418.92	14,100.00	3,100.00	18.0%
Professional/Consulting Services and Operating Expenditures		5800	1,323,693.00	1,323,693.00	627,213.22	1,726,744.00	(403,051.00)	-30.4%
Communications		5900	720.00	720.00	420.00	720.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,396,513.00</b>	<b>1,396,513.00</b>	<b>716,087.11</b>	<b>1,856,464.00</b>	<b>(459,951.00)</b>	<b>-32.9%</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	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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	182,981.00	182,981.00	0.00	203,447.00	(20,466.00)	-11.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>182,981.00</b>	<b>182,981.00</b>	<b>0.00</b>	<b>203,447.00</b>	<b>(20,466.00)</b>	<b>-11.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,521,261.00</b>	<b>3,521,261.00</b>	<b>1,591,019.49</b>	<b>3,916,003.00</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		8916	19,441.00	19,441.00	0.00	0.00	(19,441.00)	-100.0%
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>19,441.00</b>	<b>19,441.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(19,441.00)</b>	<b>-100.0%</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>19,441.00</b>	<b>19,441.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,474,942.76
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	181,842.75
Total, Restricted Balance		<u>1,656,785.51</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	100,000.00	100,000.00	91,446.89	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	91,446.89	100,000.00		
<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	18,236.00	18,236.00	10,638.25	18,236.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,882.00	8,882.00	5,113.52	8,798.00	84.00	0.9%
4) Books and Supplies		4000-4999	500,000.00	500,000.00	0.00	0.00	500,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	128,987.68	645,528.00	(645,528.00)	New
6) Capital Outlay		6000-6999	500,000.00	500,000.00	93,912.69	28,036,968.00	(27,536,968.00)	-5507.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,027,118.00	1,027,118.00	238,652.14	28,709,530.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(927,118.00)	(927,118.00)	(147,205.25)	(28,609,530.00)		
<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	14,641,932.33	14,641,932.00	14,641,932.00	New
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	14,641,932.33	14,641,932.00		

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>			(927,118.00)	(927,118.00)	14,494,727.08	(13,967,598.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,842,761.85	43,842,761.85		43,842,761.85	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)			43,842,761.85	43,842,761.85		43,842,761.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,842,761.85	43,842,761.85		43,842,761.85		
2) Ending Balance, June 30 (E + F1e)			42,915,643.85	42,915,643.85		29,875,163.85		
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			42,375,263.04	42,375,263.04		14,752,851.04		
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	540,380.81	540,380.81		15,122,312.81		
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 Second Interim  
Building 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>								
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								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
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	100,000.00	100,000.00	91,445.35	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1.54	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>100,000.00</b>	<b>100,000.00</b>	<b>91,446.89</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>100,000.00</b>	<b>100,000.00</b>	<b>91,446.89</b>	<b>100,000.00</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>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	18,236.00	18,236.00	10,638.25	18,236.00	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>18,236.00</b>	<b>18,236.00</b>	<b>10,638.25</b>	<b>18,236.00</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	4,178.00	4,178.00	2,437.19	4,178.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,395.00	1,395.00	813.75	1,395.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,739.00	2,739.00	1,594.76	2,766.00	(27.00)	-1.0%
Unemployment Insurance		3501-3502	224.00	224.00	53.20	91.00	133.00	59.4%
Workers' Compensation		3601-3602	346.00	346.00	214.62	368.00	(22.00)	-6.4%
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>8,882.00</b>	<b>8,882.00</b>	<b>5,113.52</b>	<b>8,798.00</b>	<b>84.00</b>	<b>0.9%</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	500,000.00	500,000.00	0.00	0.00	500,000.00	100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>100.0%</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	0.00	0.00	128,987.68	645,528.00	(645,528.00)	New
Communications		5900	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>128,987.68</b>	<b>645,528.00</b>	<b>(645,528.00)</b>	<b>New</b>

2021-22 Second Interim  
Building 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>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	500,000.00	500,000.00	93,912.69	28,036,968.00	(27,536,968.00)	-5507.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>93,912.69</b>	<b>28,036,968.00</b>	<b>(27,536,968.00)</b>	<b>-5507.4%</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>1,027,118.00</b>	<b>1,027,118.00</b>	<b>238,652.14</b>	<b>28,709,530.00</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	14,641,932.33	14,641,932.00	14,641,932.00	New
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	14,641,932.33	14,641,932.00	14,641,932.00	New
<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	14,641,932.33	14,641,932.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	14,752,851.04
Total, Restricted Balance		<u>14,752,851.04</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	29,000.00	29,000.00	19,431.20	29,000.00	0.00	0.0%
5) TOTAL, REVENUES			29,000.00	29,000.00	19,431.20	29,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,750.00	12,750.00	5,768.95	19,650.00	(6,900.00)	-54.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,750.00	12,750.00	5,768.95	19,650.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,250.00	16,250.00	13,662.25	9,350.00		
<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>			16,250.00	16,250.00	13,662.25	9,350.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	225,057.67	225,057.67		225,057.67	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			225,057.67	225,057.67		225,057.67		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			225,057.67	225,057.67		225,057.67		
2) Ending Balance, June 30 (E + F1e)								
			241,307.67	241,307.67		234,407.67		
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								
		9740	96,073.51	96,073.51		96,073.51		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	145,234.16	145,234.16		138,334.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<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	4,000.00	4,000.00	667.15	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	25,000.00	25,000.00	18,764.05	25,000.00	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>29,000.00</b>	<b>29,000.00</b>	<b>19,431.20</b>	<b>29,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>29,000.00</b>	<b>29,000.00</b>	<b>19,431.20</b>	<b>29,000.00</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>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	750.00	750.00	0.00	750.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	12,000.00	5,768.95	18,900.00	(6,900.00)	-57.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,750.00	12,750.00	5,768.95	19,650.00	(6,900.00)	-54.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
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>12,750.00</b>	<b>12,750.00</b>	<b>5,768.95</b>	<b>19,650.00</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>		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	96,073.51
Total, Restricted Balance		<u>96,073.51</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	300,000.00	300,000.00	1,060,026.23	1,299,875.00	999,875.00	333.3%
5) TOTAL, REVENUES			300,000.00	300,000.00	1,060,026.23	1,299,875.00		
<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>			300,000.00	300,000.00	1,060,026.23	1,299,875.00		
<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	1,765,499.00	1,765,499.00	0.00	0.00	1,765,499.00	100.0%
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			(1,765,499.00)	(1,765,499.00)	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>			(1,465,499.00)	(1,465,499.00)	1,060,026.23	1,299,875.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,937,913.32	15,937,913.32		15,937,913.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,937,913.32	15,937,913.32		15,937,913.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,937,913.32	15,937,913.32		15,937,913.32		
2) Ending Balance, June 30 (E + F1e)			14,472,414.32	14,472,414.32		17,237,788.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		999,875.00		
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	14,472,414.32	14,472,414.32		16,237,913.32		
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>								
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>			<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>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	30,652.86	150,000.00	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	150,000.00	150,000.00	1,029,373.37	1,149,875.00	999,875.00	666.6%
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>300,000.00</b>	<b>300,000.00</b>	<b>1,060,026.23</b>	<b>1,299,875.00</b>	<b>999,875.00</b>	<b>333.3%</b>
<b>TOTAL, REVENUES</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>1,060,026.23</b>	<b>1,299,875.00</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%
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	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 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>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	1,765,499.00	1,765,499.00	0.00	0.00	1,765,499.00	100.0%
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>1,765,499.00</b>	<b>1,765,499.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,765,499.00</b>	<b>100.0%</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>(1,765,499.00)</b>	<b>(1,765,499.00)</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	999,875.00
Total, Restricted Balance		<u>999,875.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	122,444.00	122,444.00	81,687.38	122,531.00	87.00	0.1%
3) Other State Revenue		8300-8599	76,003.00	76,003.00	35,949.68	70,039.00	(5,964.00)	-7.8%
4) Other Local Revenue		8600-8799	14,927,624.00	14,927,624.00	8,789,535.11	15,027,487.00	99,863.00	0.7%
5) TOTAL, REVENUES			15,126,071.00	15,126,071.00	8,907,172.17	15,220,057.00		
<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	15,335,506.00	15,335,506.00	15,459,941.34	15,521,712.00	(186,206.00)	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,335,506.00	15,335,506.00	15,459,941.34	15,521,712.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(209,435.00)	(209,435.00)	(6,552,769.17)	(301,655.00)		
<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>			(209,435.00)	(209,435.00)	(6,552,769.17)	(301,655.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,407,746.60	14,407,746.60		14,407,746.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,407,746.60	14,407,746.60		14,407,746.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,407,746.60	14,407,746.60		14,407,746.60		
2) Ending Balance, June 30 (E + F1e)			14,198,311.60	14,198,311.60		14,106,091.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,087.49	2,087.49		2,087.49		
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	14,196,224.11	14,196,224.11		14,104,004.11		
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 Second Interim  
Bond Interest and Redemption 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>								
All Other Federal Revenue		8290	122,444.00	122,444.00	81,687.38	122,531.00	87.00	0.1%
<b>TOTAL, FEDERAL REVENUE</b>			122,444.00	122,444.00	81,687.38	122,531.00	87.00	0.1%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	76,003.00	76,003.00	35,949.68	70,039.00	(5,964.00)	-7.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			76,003.00	76,003.00	35,949.68	70,039.00	(5,964.00)	-7.8%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	14,090,036.00	14,090,036.00	7,854,269.24	14,281,780.00	191,744.00	1.4%
Unsecured Roll		8612	750,043.00	750,043.00	735,899.98	715,000.00	(35,043.00)	-4.7%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	188,743.94	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	87,545.00	87,545.00	10,621.95	30,707.00	(56,838.00)	-64.9%
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>			14,927,624.00	14,927,624.00	8,789,535.11	15,027,487.00	99,863.00	0.7%
<b>TOTAL, REVENUES</b>			15,126,071.00	15,126,071.00	8,907,172.17	15,220,057.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	9,340,700.00	9,340,700.00	9,916,697.95	9,916,698.00	(575,998.00)	-6.2%
Bond Interest and Other Service Charges		7434	5,872,362.00	5,872,362.00	5,461,556.01	5,482,483.00	389,879.00	6.6%
Debt Service - Interest		7438	122,444.00	122,444.00	81,687.38	122,531.00	(87.00)	-0.1%
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>			15,335,506.00	15,335,506.00	15,459,941.34	15,521,712.00	(186,206.00)	-1.2%
<b>TOTAL, EXPENDITURES</b>			15,335,506.00	15,335,506.00	15,459,941.34	15,521,712.00		

2021-22 Second Interim  
Bond Interest and Redemption 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>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(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%
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		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	2,087.49
Total, Restricted Balance		<u>2,087.49</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	3,359,600.00	3,359,600.00	1,280,635.47	2,450,000.00	(909,600.00)	-27.1%
5) TOTAL, REVENUES			3,359,600.00	3,359,600.00	1,280,635.47	2,450,000.00		
<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	1,593,343.00	1,593,343.00	745,742.77	1,538,812.00	54,531.00	3.4%
3) Employee Benefits		3000-3999	823,348.00	823,348.00	378,017.00	778,989.00	44,359.00	5.4%
4) Books and Supplies		4000-4999	83,500.00	83,500.00	36,215.16	105,500.00	(22,000.00)	-26.3%
5) Services and Other Operating Expenses		5000-5999	419,627.00	419,627.00	76,537.59	433,250.00	(13,623.00)	-3.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,919,818.00	2,919,818.00	1,236,512.52	2,856,551.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			439,782.00	439,782.00	44,122.95	(406,551.00)		
<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>			439,782.00	439,782.00	44,122.95	(406,551.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	982,919.86	982,919.86		982,919.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			982,919.86	982,919.86		982,919.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			982,919.86	982,919.86		982,919.86		
2) Ending Net Position, June 30 (E + F1e)			1,422,701.86	1,422,701.86		576,368.86		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			1,422,701.86	1,422,701.86		576,368.86		

Description	Resource Codes	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>								
<b>Sales</b>								
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	15,000.00	15,000.00	368.70	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%
<b>Fees and Contracts</b>								
All Other Fees and Contracts		8689	3,344,600.00	3,344,600.00	1,280,266.77	2,435,000.00	(909,600.00)	-27.2%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,359,600.00	3,359,600.00	1,280,635.47	2,450,000.00	(909,600.00)	-27.1%
<b>TOTAL, REVENUES</b>			3,359,600.00	3,359,600.00	1,280,635.47	2,450,000.00		

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 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	55,789.00	55,789.00	26,532.56	48,232.00	7,557.00	13.5%
Classified Supervisors' and Administrators' Salaries		2300	432,854.00	432,854.00	252,498.75	431,535.00	1,319.00	0.3%
Clerical, Technical and Office Salaries		2400	27,964.00	27,964.00	15,619.80	27,964.00	0.00	0.0%
Other Classified Salaries		2900	1,076,736.00	1,076,736.00	451,091.66	1,031,081.00	45,655.00	4.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,593,343.00</b>	<b>1,593,343.00</b>	<b>745,742.77</b>	<b>1,538,812.00</b>	<b>54,531.00</b>	<b>3.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	13,482.00	13,482.00	0.00	12,312.00	1,170.00	8.7%
PERS		3201-3202	325,626.00	325,626.00	162,971.71	315,825.00	9,801.00	3.0%
OASDI/Medicare/Alternative		3301-3302	116,176.00	116,176.00	57,344.58	113,203.00	2,973.00	2.6%
Health and Welfare Benefits		3401-3402	290,092.00	290,092.00	126,220.44	272,595.00	17,497.00	6.0%
Unemployment Insurance		3501-3502	19,524.00	19,524.00	3,758.59	7,689.00	11,835.00	60.6%
Workers' Compensation		3601-3602	30,114.00	30,114.00	15,168.08	31,043.00	(929.00)	-3.1%
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	28,334.00	28,334.00	12,553.60	26,322.00	2,012.00	7.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>823,348.00</b>	<b>823,348.00</b>	<b>378,017.00</b>	<b>778,989.00</b>	<b>44,359.00</b>	<b>5.4%</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	41,000.00	41,000.00	18,508.28	55,000.00	(14,000.00)	-34.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	42,500.00	42,500.00	17,706.88	50,500.00	(8,000.00)	-18.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>83,500.00</b>	<b>83,500.00</b>	<b>36,215.16</b>	<b>105,500.00</b>	<b>(22,000.00)</b>	<b>-26.3%</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	17,220.00	17,220.00	9,625.00	17,220.00	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	59,525.00	59,525.00	0.00	59,525.00	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	273,502.00	273,502.00	138.53	265,125.00	8,377.00	3.1%
Professional/Consulting Services and Operating Expenditures		5800	66,500.00	66,500.00	64,674.06	88,500.00	(22,000.00)	-33.1%
Communications		5900	2,880.00	2,880.00	2,100.00	2,880.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>419,627.00</b>	<b>419,627.00</b>	<b>76,537.59</b>	<b>433,250.00</b>	<b>(13,623.00)</b>	<b>-3.2%</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>			2,919,818.00	2,919,818.00	1,236,512.52	2,856,551.00		
<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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,099,326.00	2,099,326.00	1,106,952.75	2,000,391.00	(98,935.00)	-4.7%
5) TOTAL, REVENUES			2,099,326.00	2,099,326.00	1,106,952.75	2,000,391.00		
<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	1,475,647.00	1,475,647.00	874,020.28	1,679,327.00	(203,680.00)	-13.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,475,647.00	1,475,647.00	874,020.28	1,679,327.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			623,679.00	623,679.00	232,932.47	321,064.00		
<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>			623,679.00	623,679.00	232,932.47	321,064.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,792,208.27	2,792,208.27		2,792,208.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,792,208.27	2,792,208.27		2,792,208.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,792,208.27	2,792,208.27		2,792,208.27		
2) Ending Net Position, June 30 (E + F1e)			3,415,887.27	3,415,887.27		3,113,272.27		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			3,415,887.27	3,415,887.27		3,113,272.27		

Description	Resource Codes	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	20,000.00	20,000.00	3,691.75	20,000.00	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	2,079,326.00	2,079,326.00	1,103,261.00	1,980,391.00	(98,935.00)	-4.8%
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>			2,099,326.00	2,099,326.00	1,106,952.75	2,000,391.00	(98,935.00)	-4.7%
<b>TOTAL, REVENUES</b>			2,099,326.00	2,099,326.00	1,106,952.75	2,000,391.00		

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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING 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	1,475,647.00	1,475,647.00	874,020.28	1,679,327.00	(203,680.00)	-13.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,475,647.00	1,475,647.00	874,020.28	1,679,327.00	(203,680.00)	-13.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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>			1,475,647.00	1,475,647.00	874,020.28	1,679,327.00		
<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		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	9,415.24	9,399.36	8,165.17	9,399.36	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>	9,415.24	9,399.36	8,165.17	9,399.36	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	61.71	41.75	61.71	41.75	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	4.06	4.03	4.06	4.03	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>	65.77	45.78	65.77	45.78	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,481.01	9,445.14	8,230.94	9,445.14	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>						

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>								
	17,774,503.00	13,469,149.00	11,935,107.00	11,347,185.00				
<b>B. RECEIPTS</b>								
LCOFF/Revenue Limit Sources								
Principal Apportionment	6,446,349.00	6,446,349.00	6,446,349.00	6,446,350.00			67,443,274.00	67,443,274.00
Property Taxes	1,080,001.00	2,073,630.00	566,146.00	187,838.00			24,596,000.00	24,596,000.00
Miscellaneous Funds	0.00	0.00	0.00	5,018,675.00			5,018,675.00	5,018,675.00
Federal Revenue	2,571,187.00	3,072,560.00	2,735,749.00	6,848,147.23			19,171,784.23	19,171,784.23
Other State Revenue	845,090.00	51,342.00	4,626,758.00	4,435,422.13			16,671,728.13	16,671,728.13
Other Local Revenue	342,592.00	329,970.00	921,773.00	4,913,110.45			9,902,792.45	9,902,792.45
Interfund Transfers In	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>11,285,219.00</b>	<b>11,973,851.00</b>	<b>14,896,775.00</b>	<b>27,849,542.81</b>	<b>0.00</b>	<b>0.00</b>	<b>142,804,253.81</b>	<b>142,804,253.81</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	4,145,151.00	4,166,682.00	4,233,010.00	5,979,287.00			48,916,736.00	48,916,736.00
Classified Salaries	1,328,016.00	1,306,464.00	1,374,971.00	3,441,018.31			17,572,457.31	17,572,457.31
Employee Benefits	2,222,721.00	2,221,535.00	2,240,383.00	8,387,946.00			32,865,006.00	32,865,006.00
Books and Supplies	4,180,057.00	1,526,747.00	2,489,874.00	3,485,096.09			13,312,264.09	13,312,264.09
Services	1,734,072.00	1,325,271.00	1,522,074.00	4,486,376.52			21,992,302.52	21,992,302.52
Capital Outlay	4,373.00	131,064.00	26,166.00	0.26			647,445.26	647,445.26
Other Outgo	32,771.00	456.00	10,278.00	6,080,164.00			6,162,080.00	6,162,080.00
Interfund Transfers Out	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>13,645,161.00</b>	<b>10,678,219.00</b>	<b>11,896,756.00</b>	<b>31,859,888.18</b>	<b>0.00</b>	<b>0.00</b>	<b>141,468,291.18</b>	<b>141,468,291.18</b>
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury	0.00	0.00	0.00	0.00			(506.00)	
Accounts Receivable	(2,206,478.00)	(3,040,724.00)	(3,831,924.00)	(10,068,102.00)			(5,295,105.00)	
Due From Other Funds	0.00	0.00	0.00	0.00			580,917.00	
Stores	0.00	0.00	0.00	0.00			11,796.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00			253,712.00	
Other Current Assets	0.00	0.00	0.00	0.00			330.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00			0.00	
<b>SUBTOTAL</b>	<b>(2,206,478.00)</b>	<b>(3,040,724.00)</b>	<b>(3,831,924.00)</b>	<b>(10,068,102.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,448,856.00)</b>	
Liabilities and Deferred Inflows								
Accounts Payable	(261,066.00)	(211,050.00)	(243,983.00)	(5,391,891.00)			(3,174,338.00)	
Due To Other Funds	0.00	0.00	0.00	0.00			407,098.00	
Current Loans	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	0.00	0.00	0.00	0.00			0.00	
Deferred Inflows of Resources	0.00	0.00	0.00	0.00			1,274,531.00	
<b>SUBTOTAL</b>	<b>(261,066.00)</b>	<b>(211,050.00)</b>	<b>(243,983.00)</b>	<b>(5,391,891.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,492,709.00)</b>	
Nonoperating								
Suspense Clearing							(98,913.00)	
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>(1,945,412.00)</b>	<b>(2,829,674.00)</b>	<b>(3,587,941.00)</b>	<b>(4,676,211.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,055,060.00)</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(4,305,354.00)	(1,534,042.00)	(587,922.00)	(8,686,556.37)			(1,719,097.37)	
<b>F. ENDING CASH (A + E)</b>								
	13,469,149.00	11,935,107.00	11,347,185.00	2,660,628.63			2,660,628.63	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								
							2,660,628.63	

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name):</b>									
<b>A. BEGINNING CASH</b>									
B. RECEIPTS		4,379,726.00	4,418,372.00	7,247,576.00	8,427,019.00	6,929,303.00	9,276,228.00	16,183,127.00	23,591,172.00
LCFF/Revenue Limit Sources									
Principal Apportionment		2,252,732.00	2,252,732.00	8,882,171.00	4,054,918.00	4,054,918.00	8,882,171.00	4,831,886.00	6,446,349.00
Property Taxes		324,248.00	0.00	179,227.00	1,988,692.00	4,984,887.00	4,870,197.00	7,883,415.00	457,719.00
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue		38,478.00	678,626.00	323,704.00	(1,225,109.00)	42,710.00	660,219.00	882,363.00	2,543,150.00
Other State Revenue		0.00	0.00	593,803.00	597,244.00	1,551,147.00	2,039,109.00	1,931,813.00	0.00
Other Local Revenue		208.00	508,786.00	348,729.00	(737,731.00)	753,024.00	228,832.00	2,419,887.00	273,612.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>2,615,666.00</b>	<b>3,440,144.00</b>	<b>10,327,634.00</b>	<b>4,678,014.00</b>	<b>11,386,866.00</b>	<b>16,680,528.00</b>	<b>17,949,364.00</b>	<b>9,720,830.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		583,096.00	4,192,195.00	4,240,093.00	4,219,202.00	4,271,360.00	4,351,043.00	4,376,439.00	4,159,178.00
Classified Salaries		634,135.00	1,283,842.00	1,316,189.00	1,389,281.00	1,370,845.00	1,338,077.00	1,468,125.00	1,323,494.00
Employee Benefits		1,882,222.00	2,297,173.00	2,247,749.00	2,281,777.00	2,269,589.00	2,275,022.00	2,308,525.00	2,230,364.00
Books and Supplies		121,155.00	330,169.00	177,286.00	260,566.00	133,844.00	118,551.00	226,696.00	262,223.00
Services		512,898.00	1,258,862.00	1,727,816.00	2,078,703.00	990,323.00	1,727,412.00	1,384,830.00	3,243,665.00
Capital Outlay		85,928.00	(3,091.00)	0.00	361,449.00	39,342.00	0.00	2,214.00	0.00
Other Outgo		514.00	(260.00)	340.00	239.00	2,823.00	153.00	239.00	34,363.00
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>3,819,948.00</b>	<b>9,358,890.00</b>	<b>9,709,473.00</b>	<b>10,591,217.00</b>	<b>9,078,126.00</b>	<b>9,810,258.00</b>	<b>9,767,068.00</b>	<b>11,253,287.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury		3,362.00	(480,456.00)	480,408.00	1.00	(40,000.00)	(182,653.00)	218,832.00	0.00
Accounts Receivable		3,567,561.00	9,829,454.00	22,893.00	4,854,929.00	50,404.00	0.00	(50,404.00)	(4,422,714.00)
Due From Other Funds		0.00	0.00	580,917.00	0.00	0.00	0.00	0.00	0.00
Stores		55.00	2,832.00	3,683.00	1,265.00	1,232.00	(218.00)	2,947.00	0.00
Prepaid Expenditures		0.00	0.00	0.00	253,712.00	0.00	0.00	0.00	0.00
Other Current Assets		0.00	0.00	0.00	0.00	330.00	0.00	0.00	0.00
Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>3,570,978.00</b>	<b>9,351,830.00</b>	<b>1,087,901.00</b>	<b>5,109,907.00</b>	<b>11,966.00</b>	<b>(182,871.00)</b>	<b>171,375.00</b>	<b>(4,422,714.00)</b>
Liabilities and Deferred Inflows									
Accounts Payable		2,219,384.00	780,391.00	(922,425.00)	204,457.00	(3,856.00)	(3,734.00)	797,937.00	(138,502.00)
Due To Other Funds		0.00	0.00	407,098.00	0.00	0.00	0.00	0.00	0.00
Current Loans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources		0.00	0.00	0.00	1,274,531.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>2,219,384.00</b>	<b>780,391.00</b>	<b>(515,327.00)</b>	<b>1,478,988.00</b>	<b>(3,856.00)</b>	<b>(3,734.00)</b>	<b>797,937.00</b>	<b>(138,502.00)</b>
Nonoperating									
Suspense Clearing		(108,666.00)	176,511.00	(1,041,946.00)	784,568.00	22,543.00	215,766.00	(147,689.00)	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>0.00</b>	<b>8,747,950.00</b>	<b>561,282.00</b>	<b>4,415,487.00</b>	<b>38,385.00</b>	<b>36,629.00</b>	<b>(774,261.00)</b>	<b>(4,284,212.00)</b>
E. NET INCREASE/DECREASE (B - C + D)		38,646.00	2,829,204.00	1,179,443.00	(1,497,716.00)	2,346,925.00	6,906,899.00	7,408,045.00	(5,816,669.00)
F. ENDING CASH (A + E)		4,418,372.00	7,247,576.00	8,427,019.00	6,929,303.00	9,276,228.00	16,183,127.00	23,591,172.00	17,774,503.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 17, 2022 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Melina Nguyen Telephone: 408-227-8300  
Title: Director, Business Services E-mail: mnguyen@ogsd.net

**Criteria and Standards Review Summary**

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

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

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

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

<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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<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

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	141,468,291.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	19,021,784.23
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	146,965.24
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	562,445.26
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	47,249.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				756,659.50
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				121,689,847.45

<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)*		8,623.21
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,111.90
<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.)	110,639,348.52	11,667.81
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)	110,639,348.52	11,667.81
B. Required effort (Line A.2 times 90%)	99,575,413.67	10,501.03
C. Current year expenditures (Line I.E and Line II.B)	121,689,847.45	14,111.90
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>

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,420,194.00
- 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) 94,412,975.31

**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) 4.68%

**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)	5,728,074.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,146,113.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,980.00
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)	509,787.03
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,428,954.08
9. Carry-Forward Adjustment (Part IV, Line F)	(46,939.97)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,382,014.11

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	86,762,819.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,616,477.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,314,461.67
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	136,751.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	146,965.24
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	11,902.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	868,304.00
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)	315,784.60
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,383,098.14
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)	184,311.34
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,712,556.00
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)	126,453,430.65

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

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19) 6.67%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/icc](http://www.cde.ca.gov/fg/ac/icc))  
(Line A10 divided by Line B19) 6.63%

**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>	8,428,954.08
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	9,131.15
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 (6.71%) 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 (6.71%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.71%) times Part III, Line B19); zero if positive	(46,939.97)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(46,939.97)
<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:	6.63%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-23,469.99) is applied to the current year calculation and the remainder (\$-23,469.98) is deferred to one or more future years:	6.65%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-15,646.66) is applied to the current year calculation and the remainder (\$-31,293.31) is deferred to one or more future years:	6.65%
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>	(46,939.97)

Approved indirect cost rate: 6.71%  
Highest rate used in any program: 6.71%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,526,195.16	102,407.00	6.71%
01	3210	385,480.93	25,859.00	6.71%
01	3212	3,829,647.00	256,969.00	6.71%
01	3213	5,087,624.00	341,380.00	6.71%
01	3214	1,271,906.00	85,345.00	6.71%
01	3216	846,705.00	56,814.00	6.71%
01	3217	194,294.00	13,037.00	6.71%
01	3218	471,892.00	31,662.00	6.71%
01	3219	950,789.00	63,798.00	6.71%
01	3310	1,690,362.00	113,423.00	6.71%
01	3311	9,524.00	639.00	6.71%
01	3315	64,121.00	4,302.00	6.71%
01	3327	107,828.00	7,235.00	6.71%
01	3395	8,304.00	557.00	6.71%
01	4035	326,762.78	21,925.00	6.71%
01	4127	222,965.48	4,457.00	2.00%
01	4203	796,136.88	15,922.00	2.00%
01	6010	198,953.93	9,947.00	5.00%
01	6053	269,334.00	18,072.00	6.71%
01	6266	1,846,679.00	123,912.00	6.71%
01	6500	16,537,352.00	1,109,728.00	6.71%
01	6536	120,737.00	8,101.00	6.71%
01	6537	679,142.00	45,570.00	6.71%
01	6546	521,509.00	34,820.00	6.68%
01	7422	1,428,903.95	95,316.00	6.67%
01	7510	371,813.27	24,948.00	6.71%
01	8150	2,910,503.00	195,294.00	6.71%
13	5310	3,443,211.00	188,687.00	5.48%
13	5320	269,345.00	14,760.00	5.48%

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. LCF/Revenue Limit Sources	8010-8099	92,039,274.00	-8.60%	84,123,625.00	1.62%	85,487,504.00
2. Federal Revenues	8100-8299	150,000.00	0.00%	150,000.00	0.00%	150,000.00
3. Other State Revenues	8300-8599	1,849,522.00	-3.88%	1,777,778.00	-0.45%	1,769,779.00
4. Other Local Revenues	8600-8799	5,006,249.00	-1.52%	4,929,912.00	2.21%	5,039,103.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	4,620,586.00	118.50%	10,096,125.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(22,219,684.00)	2.26%	(22,722,447.00)	1.36%	(23,031,401.00)
6. Total (Sum lines A1 thru A5c)		76,825,361.00	-5.14%	72,879,454.00	9.10%	79,511,110.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,467,707.00		38,642,685.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				174,978.00		383,699.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,467,707.00	0.45%	38,642,685.00	0.99%	39,026,384.00
2. Classified Salaries						
a. Base Salaries				11,005,106.00		11,091,028.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				85,922.00		168,745.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,005,106.00	0.78%	11,091,028.00	1.52%	11,259,773.00
3. Employee Benefits	3000-3999	20,871,777.00	4.72%	21,857,439.00	0.64%	21,996,781.00
4. Books and Supplies	4000-4999	1,530,416.71	0.27%	1,534,617.00	0.27%	1,538,817.00
5. Services and Other Operating Expenditures	5000-5999	7,398,966.75	-0.22%	7,382,767.00	1.07%	7,461,567.00
6. Capital Outlay	6000-6999	73,675.00	0.00%	73,675.00	0.00%	73,675.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	97,249.00	0.00%	97,249.00	0.00%	97,249.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,014,886.00)	-38.15%	(1,864,781.00)	0.00%	(1,864,781.00)
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)		76,430,011.46	3.12%	78,814,679.00	0.98%	79,589,465.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		395,349.54		(5,935,225.00)		(78,355.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,597,826.56		9,993,176.10		4,057,951.10
2. Ending Fund Balance (Sum lines C and D1)		9,993,176.10		4,057,951.10		3,979,596.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	244,285.86		54,250.10		38,520.10
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,654,336.00		358,512.00		263,374.00
d. Assigned	9780	1,836,243.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,244,050.00		3,645,189.00		3,677,702.00
2. Unassigned/Unappropriated	9790	14,261.24		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,993,176.10		4,057,951.10		3,979,596.10

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,244,050.00		3,645,189.00		3,677,702.00
c. Unassigned/Unappropriated	9790	14,261.24		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>4,258,311.24</b>		<b>3,645,189.00</b>		<b>3,677,702.00</b>
<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.						
Revenues budget for fiscal years 2021-22 through 2023-24 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2022-23 and 2023-24 include step increases in addition to the loss of net certificated FTE's due to declining enrollment. Explanation for B2d: 2022-23 and 2023-24 include step increases.						

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	5,018,675.00	0.00%	5,018,675.00	0.00%	5,018,675.00
2. Federal Revenues	8100-8299	19,021,784.23	-81.47%	3,524,019.00	0.00%	3,524,019.00
3. Other State Revenues	8300-8599	14,822,206.13	-48.72%	7,600,735.00	0.00%	7,600,735.00
4. Other Local Revenues	8600-8799	4,896,543.45	-44.88%	2,699,176.00	0.00%	2,699,176.00
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	22,219,684.00	2.26%	22,722,447.00	1.36%	23,031,401.00
6. Total (Sum lines A1 thru A5c)		65,978,892.81	-37.00%	41,565,052.00	0.74%	41,874,006.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,449,029.00		8,969,496.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,479,533.00)		126,303.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,449,029.00	-14.16%	8,969,496.00	1.41%	9,095,799.00
2. Classified Salaries						
a. Base Salaries				6,567,351.31		5,285,769.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,281,582.31)		84,925.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,567,351.31	-19.51%	5,285,769.00	1.61%	5,370,694.00
3. Employee Benefits	3000-3999	11,993,229.00	-2.72%	11,667,015.00	0.84%	11,764,741.00
4. Books and Supplies	4000-4999	11,781,847.38	-87.50%	1,473,139.00	0.00%	1,473,139.00
5. Services and Other Operating Expenditures	5000-5999	14,593,335.77	-49.35%	7,391,260.00	0.00%	7,391,260.00
6. Capital Outlay	6000-6999	573,770.26	-94.85%	29,554.00	0.00%	29,554.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,268,278.00	0.00%	6,268,278.00	0.00%	6,268,278.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,811,439.00	-42.84%	1,607,106.00	0.00%	1,607,106.00
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)		65,038,279.72	-34.36%	42,691,617.00	0.72%	43,000,571.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		940,613.09		(1,126,565.00)		(1,126,565.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,184,784.95		10,125,398.04		8,998,833.04
2. Ending Fund Balance (Sum lines C and D1)		10,125,398.04		8,998,833.04		7,872,268.04
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,125,398.04		8,998,833.04		7,872,268.04
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,125,398.04		8,998,833.04		7,872,268.04

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.						
Revenues budget for fiscal years 2021-22 through 2023-24 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2022-23 and 2023-24 include step increases reclassifications of positions funded by the CARES, CRRSA, ARP Act and one time funds. Explanation for B2d: 2022-23 and 2023-24 include step increases reclassifications of positions funded by the CARES, CRRSA, ARP Act and one time funds.						

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	97,057,949.00	-8.16%	89,142,300.00	1.53%	90,506,179.00
2. Federal Revenues	8100-8299	19,171,784.23	-80.84%	3,674,019.00	0.00%	3,674,019.00
3. Other State Revenues	8300-8599	16,671,728.13	-43.75%	9,378,513.00	-0.09%	9,370,514.00
4. Other Local Revenues	8600-8799	9,902,792.45	-22.96%	7,629,088.00	1.43%	7,738,279.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	4,620,586.00	118.50%	10,096,125.00
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)		142,804,253.81	-19.86%	114,444,506.00	6.06%	121,385,116.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				48,916,736.00		47,612,181.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,304,555.00)		510,002.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,916,736.00	-2.67%	47,612,181.00	1.07%	48,122,183.00
2. Classified Salaries						
a. Base Salaries				17,572,457.31		16,376,797.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,195,660.31)		253,670.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,572,457.31	-6.80%	16,376,797.00	1.55%	16,630,467.00
3. Employee Benefits	3000-3999	32,865,006.00	2.01%	33,524,454.00	0.71%	33,761,522.00
4. Books and Supplies	4000-4999	13,312,264.09	-77.41%	3,007,756.00	0.14%	3,011,956.00
5. Services and Other Operating Expenditures	5000-5999	21,992,302.52	-32.82%	14,774,027.00	0.53%	14,852,827.00
6. Capital Outlay	6000-6999	647,445.26	-84.06%	103,229.00	0.00%	103,229.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,365,527.00	0.00%	6,365,527.00	0.00%	6,365,527.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(203,447.00)	26.65%	(257,675.00)	0.00%	(257,675.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		141,468,291.18	-14.11%	121,506,296.00	0.89%	122,590,036.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		1,335,962.63		(7,061,790.00)		(1,204,920.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,782,611.51		20,118,574.14		13,056,784.14
2. Ending Fund Balance (Sum lines C and D1)		20,118,574.14		13,056,784.14		11,851,864.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	244,285.86		54,250.10		38,520.10
b. Restricted	9740	10,125,398.04		8,998,833.04		7,872,268.04
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,654,336.00		358,512.00		263,374.00
d. Assigned	9780	1,836,243.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,244,050.00		3,645,189.00		3,677,702.00
2. Unassigned/Unappropriated	9790	14,261.24		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,118,574.14		13,056,784.14		11,851,864.14

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,244,050.00		3,645,189.00		3,677,702.00
c. Unassigned/Unappropriated	9790	14,261.24		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>4,258,311.24</b>		<b>3,645,189.00</b>		<b>3,677,702.00</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>3.01%</b>		<b>3.00%</b>		<b>3.00%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		8,165.17		8,394.30		8,325.79
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		141,468,291.18		121,506,296.00		122,590,036.00
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)		141,468,291.18		121,506,296.00		122,590,036.00
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)		4,244,048.74		3,645,188.88		3,677,701.08
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,244,048.74		3,645,188.88		3,677,701.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(279,975.00)	0.00	(203,447.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	14,100.00	0.00	203,447.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	750.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	265,125.00	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>279,975.00</b>	<b>(279,975.00)</b>	<b>203,447.00</b>	<b>(203,447.00)</b>	<b>0.00</b>	<b>0.00</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 first interim projections.

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

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

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

Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2021-22)				
District Regular	9,415.24	9,399.36		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>9,415.24</b>	<b>9,399.36</b>	<b>-0.2%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	8,558.70	8,165.17		
Charter School				
<b>Total ADA</b>	<b>8,558.70</b>	<b>8,165.17</b>	<b>-4.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	8,557.44	8,007.21		
Charter School				
<b>Total ADA</b>	<b>8,557.44</b>	<b>8,007.21</b>	<b>-6.4%</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 first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

The projected enrollment numbers, which translates to ADA, are evaluated and updated by the local demographer annually. Oak Grove School District, along with other Districts within Santa Clara County experienced greater decline due to a variety of factors, including COVID-19 Pandemic. Second Interim Report reflects most current enrollment projections dated February 2022.

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	8,869	8,860		
Charter School				
<b>Total Enrollment</b>	<b>8,869</b>	<b>8,860</b>	<b>-0.1%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	8,869	8,699		
Charter School				
<b>Total Enrollment</b>	<b>8,869</b>	<b>8,699</b>	<b>-1.9%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	8,869	8,628		
Charter School				
<b>Total Enrollment</b>	<b>8,869</b>	<b>8,628</b>	<b>-2.7%</b>	<b>Not 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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

The projected enrollment numbers, which translates to ADA, are evaluated and updated by the local demographer annually. Oak Grove School District, along with other Districts within Santa Clara County experienced greater decline due to a variety of factors, including COVID-19 Pandemic. Second Interim Report reflects most current enrollment projections dated February 2022.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	9,522	9,877	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,522</b>	<b>9,877</b>	<b>96.4%</b>
Second Prior Year (2019-20)			
District Regular	9,415	9,757	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,415</b>	<b>9,757</b>	<b>96.5%</b>
First Prior Year (2020-21)			
District Regular	9,415	9,353	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>9,415</b>	<b>9,353</b>	<b>100.7%</b>
Historical Average Ratio:			97.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>98.4%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	8,165	8,860		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>8,165</b>	<b>8,860</b>	<b>92.2%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	8,394	8,699		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,394</b>	<b>8,699</b>	<b>96.5%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	8,326	8,628		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,326</b>	<b>8,628</b>	<b>96.5%</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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	92,735,188.00		
1st Subsequent Year (2022-23)	86,762,766.00	84,123,625.00	-3.0%	Not Met
2nd Subsequent Year (2023-24)	89,815,377.00	85,487,504.00	-4.8%	Not Met

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

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

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

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

Second Interim Report reflects most current enrollment multi-year projections dated February 2022, which resulted in a decrease of LCFF revenues in subsequent years.

**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)	74,024,884.90	80,654,685.70	91.8%
Second Prior Year (2019-20)	74,467,341.33	80,236,707.98	92.8%
First Prior Year (2020-21)	67,048,806.85	71,239,683.69	94.1%
	Historical Average Ratio:		92.9%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.9% to 95.9%	89.9% to 95.9%	89.9% to 95.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	70,344,590.00	76,430,011.46	92.0%	Met
1st Subsequent Year (2022-23)	71,591,152.00	78,814,679.00	90.8%	Met
2nd Subsequent Year (2023-24)	72,282,938.00	79,589,465.00	90.8%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	19,207,327.23	19,171,784.23	-0.2%	No
1st Subsequent Year (2022-23)	3,796,092.00	3,674,019.00	-3.2%	No
2nd Subsequent Year (2023-24)	3,796,092.00	3,674,019.00	-3.2%	No

Explanation:  
(required if Yes)

N/A

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	11,730,496.20	16,671,728.13	42.1%	Yes
1st Subsequent Year (2022-23)	8,975,192.00	9,378,513.00	4.5%	No
2nd Subsequent Year (2023-24)	8,984,093.00	9,370,514.00	4.3%	No

Explanation:  
(required if Yes)

Revenues have increased at Second Interim to reflect the new one-time funds such as, Expanded Learning Opportunities Program, Universal PreK and adjustments for Lottery and ASES funds. These funds, as well as other one-time funds are also removed in FY 2022-23 and forward.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	8,062,358.15	9,902,792.45	22.8%	Yes
1st Subsequent Year (2022-23)	7,521,322.00	7,629,088.00	1.4%	No
2nd Subsequent Year (2023-24)	7,630,513.00	7,738,279.00	1.4%	No

Explanation:  
(required if Yes)

Revenues have increased at Second Interim to reflect 2021-22 RDA and one-time miscellaneous local donations and grants, such as the Federal Emergency Connectivity Fund (ECF) Award Reimbursement, which typically is budgeted as received as received due the volatility nature of local grants and donations.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	13,153,928.37	13,312,264.09	1.2%	No
1st Subsequent Year (2022-23)	3,211,167.00	3,007,756.00	-6.3%	Yes
2nd Subsequent Year (2023-24)	3,215,367.00	3,011,956.00	-6.3%	Yes

Explanation:  
(required if Yes)

Expenditures changed in the MYP to remove the one-time expenditures funded by one-time funds and the COVID relief funds to address any learning loss, safety and matters as a response to the pandemic. Multi-year expenditures have also been revised to reflect District needs.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	19,238,112.66	21,992,302.52	14.3%	Yes
1st Subsequent Year (2022-23)	13,977,431.00	14,774,027.00	5.7%	Yes
2nd Subsequent Year (2023-24)	14,056,231.00	14,852,827.00	5.7%	Yes

Explanation:  
(required if Yes)

Expenditures changed in the MYP to remove the one-time expenditures funded by one-time funds and the COVID relief funds to address any learning loss, safety and matters as a response to the pandemic. Multi-year expenditures have also been revised to reflect District needs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	39,000,181.58	45,746,304.81	17.3%	Not Met
1st Subsequent Year (2022-23)	20,292,606.00	20,681,620.00	1.9%	Met
2nd Subsequent Year (2023-24)	20,410,698.00	20,782,812.00	1.8%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	32,392,041.03	35,304,566.61	9.0%	Not Met
1st Subsequent Year (2022-23)	17,188,598.00	17,781,783.00	3.5%	Met
2nd Subsequent Year (2023-24)	17,271,598.00	17,864,783.00	3.4%	Met

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

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

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

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

N/A

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

Revenues have increased at Second Interim to reflect the new one-time funds such as, Expanded Learning Opportunities Program, Universal PreK and adjustments for Lottery and ASES funds. These funds, as well as other one-time funds are also removed in FY 2022-23 and forward.

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

Revenues have increased at Second Interim to reflect 2021-22 RDA and one-time miscellaneous local donations and grants, such as the Federal Emergency Connectivity Fund (ECF) Award Reimbursement, which typically is budgeted as received as received due the volatility nature of local grants and donations.

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

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

Expenditures changed in the MYP to remove the one-time expenditures funded by one-time funds and the COVID relief funds to address any learning loss, safety and matters as a response to the pandemic. Multi-year expenditures have also been revised to reflect District needs.

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

Expenditures changed in the MYP to remove the one-time expenditures funded by one-time funds and the COVID relief funds to address any learning loss, safety and matters as a response to the pandemic. Multi-year expenditures have also been revised to reflect District needs.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,587,770.11	3,748,907.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,748,907.00	

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

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

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2021-22)	395,349.54	76,430,011.46		N/A	Met
1st Subsequent Year (2022-23)	(5,935,225.00)	78,814,679.00		7.5%	Not Met
2nd Subsequent Year (2023-24)	(78,355.00)	79,589,465.00		0.1%	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)

Second Interim Report reflects most current enrollment projections dated February 2022, which resulted in significant decrease in LCFF revenues in fiscal year 2022-23. The District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent.

**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)		20,118,574.14	Met
1st Subsequent Year (2022-23)		13,056,784.14	Met
2nd Subsequent Year (2023-24)		11,851,864.14	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)		2,660,628.63	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	8,165	8,394	8,326
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	141,468,291.18	121,506,296.00	122,590,036.00
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)	141,468,291.18	121,506,296.00	122,590,036.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,244,048.74	3,645,188.88	3,677,701.08
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>4,244,048.74</b>	<b>3,645,188.88</b>	<b>3,677,701.08</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)	4,244,050.00	3,645,189.00	3,677,702.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	14,261.24	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	4,258,311.24	3,645,189.00	3,677,702.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,244,048.74</b>	<b>3,645,188.88</b>	<b>3,677,701.08</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 first interim projections that may impact the budget?

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

District is authorized to make temporary interfund transfers to meet its obligations, should the need arises, amongst Funds 01, 13, and 40.

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(22,585,047.00)	(22,219,684.00)	-1.6%	(365,363.00)	Met
1st Subsequent Year (2022-23)	(23,296,457.00)	(22,722,447.00)	-2.5%	(574,010.00)	Met
2nd Subsequent Year (2023-24)	(23,609,155.00)	(23,031,401.00)	-2.4%	(577,754.00)	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	4,620,586.00	New	4,620,586.00	Not Met
2nd Subsequent Year (2023-24)	0.00	10,096,125.00	New	10,096,125.00	Not Met
<b>1c. Transfers Out, 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

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

N/A

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

Explanation:  
(required if NOT met)

Second Interim Report reflects most current enrollment projections dated February 2022, which resulted in significant decrease in LCFF revenues in fiscal year 2022-23 and forward. The decreased in revenues resulted in transfers-in from the Special Reserve Fund in order to maintain the State minimum 3% required reserve. District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent.

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

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

N/A
-----

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	Varies	Fund 01	Objects 7438 and 7439	0
Certificates of Participation				
General Obligation Bonds	Varies	Fund 51	Fund 51 7XXX	262,791,528
Supp Early Retirement Program	On-Going	General Fund 01		
State School Building Loans				
Compensated Absences	Varies	Funds 01, 13, 21 and 63	Objects 1XXX-2XXXX	1,284,281

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>				<b>264,075,809</b>

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	47,320	4,578	4,391	3,062
Certificates of Participation				
General Obligation Bonds	15,277,427	15,445,770	16,087,656	15,551,863
Supp Early Retirement Program	511,992	521,030	432,363	358,512
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>15,836,739</b>	<b>15,971,378</b>	<b>16,524,410</b>	<b>15,913,437</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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)

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund as per bond payment schedule.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	30,313,766.00	30,313,766.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	30,313,766.00	30,313,766.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	2,628,000.00	2,628,000.00
1st Subsequent Year (2022-23)	2,721,000.00	2,721,000.00
2nd Subsequent Year (2023-24)	2,818,000.00	2,818,000.00

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	521,030.00	521,030.00
1st Subsequent Year (2022-23)	366,661.00	432,363.00
2nd Subsequent Year (2023-24)	288,205.00	358,512.00

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	521,030.00	521,030.00
1st Subsequent Year (2022-23)	366,661.00	432,363.00
2nd Subsequent Year (2023-24)	288,205.00	358,512.00

d. Number of retirees receiving OPEB benefits

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	60	61
1st Subsequent Year (2022-23)	37	44
2nd Subsequent Year (2023-24)	30	36

4. Comments:

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up to until age of 65, whichever comes first.

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

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

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

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

No
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c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No
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2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	268,182.00	268,182.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	1,975,974.00	1,980,391.00
1st Subsequent Year (2022-23)	1,975,974.00	1,980,391.00
2nd Subsequent Year (2023-24)	1,975,974.00	1,980,391.00

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

b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	1,975,974.00	1,980,391.00
1st Subsequent Year (2022-23)	1,975,974.00	1,980,391.00
2nd Subsequent Year (2023-24)	1,975,974.00	1,980,391.00

4. Comments:

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	479.2	471.2	457.2	455.2

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

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

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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

507,684

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
7,586,015	7,586,015	7,586,015
Varies	Varies	Varies
2-8%	0.0%	0.0%

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

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

No		
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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
661,669	775,858	758,696
1.3%	1.5%	1.5%

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

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

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

**Certificated (Non-management) - Other**

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

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

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

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

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

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	326.1	338.7	329.1	329.1

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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
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**Classified (Non-management) 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	2,217,566	2,217,566	2,217,566
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	2-8%	0.0%	0.0%

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

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

No		
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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**

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	336,592	185,423	389,800
3. Percent change in step & column over prior year	1.6%	0.8%	1.8%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

**Classified (Non-management) - Other**

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

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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 first interim projections?   
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	51.0	52.0	52.0	52.0

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

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

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

**Negotiations Not Settled**

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases	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	855,062	855,062	855,062
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	2-8%	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	Yes
2. Cost of step & column adjustments	103,277	81,333	86,862
3. Percent change in step and column over prior year	1.4%	1.1%	1.1%

**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	226,892	226,892	226,892
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)

District CBO has retired. However, retired CBO is under contract until District can fill the position. School Services of CA will assist with the CBO search.

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

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