



TO: Board of Trustees

FROM: Lois Standing, Assistant Superintendent of Business & Operations
Nancy Walker, Director of Fiscal Services

DATE: December 14, 2021

RE: Discussion/Action: Approval of the 2021-2022 First Interim Budget Report

Board Priority/Goal

1. Financial Responsibility

Objective

To approve the 2021-2022 First Interim budget report for the Novato Unified School District.

Background

State law requires that school districts review their budgets twice during the fiscal year. The first report is prepared using October 31st data, and is due December 15th of each year.

The first review, referred to as the “First Interim Budget Report”, is attached for the Board’s review and approval. In summary, the reports document that the District certifies its ability to meet its financial obligations for the current, and two subsequent, fiscal years.

Staff will attend the Governor’s budget conference on January 21, 2022; at that time, staff expects to learn more detailed information regarding funding for 2022-2023.

Funding Source/Cost

As noted in the attached budget reports

Recommendation

The Superintendent and staff recommend approval of the 2021-2022 First Interim budget report, with a positive certification, as presented.

Supporting Document(s)

- 2021-2022 NUSD First Interim Budget Report 12.14.21
- 2021-2022 First Interim LCFF Calculator Summary 12.14.21
- 2021-2022 NUSD First Interim Budget Presentation 12.14.21

Novato Unified School District

2021-2022 First Interim Report and Multi-year Projection

The First Interim Report provides the financial activity from July 1, 2021 to October 31, 2021 with financial projections for the year ended June 30, 2022. The Report also includes a Multi-Year Projection (MYP) for the two subsequent years. The Combined General Fund budget as of the First Interim reporting period shows a net increase to Fund Balance in the amount of \$6,973,971. That increase is split between an increase in the Unrestricted General Fund of \$2,062,527 and an increase in Unrestricted Funds of \$4,911,449. The Combined Ending Fund Balance is projected to be \$23,109,887, of which the Unrestricted General Fund Balance is projected to be \$17,193,228 or 17.21% of total expenditures and other uses.

2021-2022 NUSD Budget Adoption

On June 28, 2021, Governor Gavin Newsom signed the 2021-2022 State budget. The budget included several features beneficial to school districts including a 5.07% Cost of Living Adjustment (COLA) to the Local Control Funding Formula, 4.05% COLA to Special Education and a 1.7% COLA to state categorical programs. There were also several specialized programs funded that will benefit Novato Unified including the Pre-kindergarten Planning and Implementation Grant Program, the A-G Completion Grant, the Expanded Learning Opportunity Grant, and the Kitchen Infrastructure Grant.

On June 22, 2021, NUSD met its statutory obligation and adopted its 2021-2022 Budget, based upon the Governor's Proposed Budget. The NUSD budget included an unrestricted excess of approximately \$596,000 and a \$1.8 million deficit projected for the fiscal year 2023-2024.

Impact of 2021-2022 Adopted State Budget on NUSD Budget (Disclosure in 45-Day Revise)

As indicated above, the passage of the State budget happened after the adoption of the budget for Novato Unified. There were a few late additions to the State budget which did not make it into the NUSD budget, including new State categorical programs (Expanded Learning Program, Pre-K Planning Grant, and A-G Completion grant). These items were reflected in the 45-Day Revise report presented to the Board of Trustees on August 3rd. The associated expenditures for these funding sources were also reported so the overall effect to the budget was minimal. There was also a decrease in Unemployment tax recognized which reduced budgeted expenditures by approximately \$400,000.

Budget Approval from Marin County Office of Education (MCOE)

Once the budget is approved by the Board of Trustees it is sent to MCOE for approval. On September 15, 2021, MCOE gave conditional approval of the NUSD Budget based on significant declining enrollment, approaching Parcel Tax expiration, and unsettled negotiations. The County outlined the conditions which NUSD needed to meet to receive unconditional approval:

- 1) Verify enrollment and ADA for 2021-2022 and quantify the impact those numbers have on the District's Multi-Year Projection
- 2) Initiate a Budget Advisory Committee (BAC) to advise the Board on a deficit reduction and recovery plan

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The BAC scheduled four meetings in which to do the first phase of their work. The immediate goal is to make a recommendation to the Board of Trustees of budget reductions that can be made during the 2022-2023 school year to eliminate deficit spending. On December 14, 2021, the Board of Trustees will consider a resolution to identify the amount of budget reductions needed to achieve a balanced budget, which, based on the First Interim is \$4 million. The recommendation from the BAC will be finalized at the final meeting on January 6, 2022. It will then go before the Board on January 25th for discussion and approval.

Any action taken by the Board on January 25th will be reflected in the Second Interim report, which is presented by March 15th each year. Second Interim offers a new perspective on the current and subsequent years, as the District has had an opportunity to learn about the intentions of the Governor regarding the 2022-2023 budget. As a result, that report will not only reflect a clearer picture of 2021-2022 but will also have a Multi-Year Projection reflecting the Governor's proposals and any reductions approved by the Board of Trustees.

2021-2022 & Moving Forward

The State budget for 2021-2022 included varying increases to ongoing budgets but it also included several different pots of categorical funding that Districts need to consider in their ongoing planning:

Universal TK – Beginning in 2022-2023 school districts will be required to serve a larger group of young students in Transitional Kindergarten by extending the eligibility date by two months for each of the next four years. In 2021-2022 NUSD will receive approximately \$100,000 for planning purposes. The District has established a task force to plan for this change in programming.

A-G Grant Completion - The State budget funds three grant programs to help increase the number of high school pupils, particularly unduplicated pupils, who graduate from high school with A-G eligibility: A-G Access Grants, A-G Success Grants, and A-G Learning Loss Mitigation Grants. The money is allocated per student based on a District's Unduplicated population.

Expanded Learning Opportunity Program – Although it has a similar name, this program is different from the Expanded Learning Opportunity Grant, which was established for COVID Relief and the return to the classroom. This new program has been established to provide an extended learning day primarily for K-6 students, with an emphasis on the District's unduplicated students. More information on this program will be provided as plans are made. NUSD will receive \$971,423 in 2021-2022. There will be ongoing funding for this program.

Educator Effectiveness Grant - This grant is meant to support professional learning for certificated teachers, administrators, paraprofessional educators, and all other certificated staff. NUSD will receive \$1,635,945 for spending over 5 years, beginning in 2021-2022.

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Budgetary Changes as of the First Interim Reporting Period

The following tables reflect the changes in the budget since the budget adoption.

Unrestricted General Fund	2021-2022 Adopted Budget	2021-2022 1st Interim	Change
LCFF Sources	\$73,465,730	\$73,392,056	(\$73,674)
Federal Revenue	\$75,000	\$75,000	\$0
State Revenue	\$1,415,149	\$1,415,149	\$0
Local Revenue	\$307,835	\$356,499	\$48,664
Total Revenues	\$75,263,714	\$75,238,704	(\$25,010)
Certificated	\$32,255,965	\$31,336,249	(\$919,716)
Classified	\$9,389,237	\$8,938,708	(\$450,529)
Benefits	\$14,887,095	\$13,875,492	(\$1,011,603)
Supplies	\$815,033	\$976,943	\$161,910
Operating Expenditures	\$4,489,347	\$4,963,049	\$473,702
Equipment	\$132,800	\$132,800	\$0
Transfer Services	\$457,885	\$457,885	\$0
Indirect Costs	(\$843,263)	(\$988,723)	(\$145,460)
Total Expenditures	\$61,584,099	\$59,692,403	(\$1,891,696)
Excess of Revenues over Expenses	\$13,679,615	\$15,546,301	\$1,866,686
Transfers In	\$0	\$40,000	\$40,000
Transfers Out	(\$115,000)	(\$75,000)	\$40,000
Contributions	(\$12,968,575)	(\$12,852,734)	\$115,841
Total Sources/Uses	(\$13,083,575)	(\$12,887,734)	\$195,841
Net Increase/Decrease Fund Balance	\$596,040	\$2,658,567	\$2,062,527
Beginning Fund Balance	\$14,534,661	\$14,534,661	\$0
Ending Fund Balance	\$15,130,701	\$17,193,228	\$2,062,527

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Restricted General Fund	2021-2022 Adopted Budget	2021-2022 1st Interim	Change
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$2,970,908	\$6,262,401	\$3,291,493
State Revenue	\$5,203,674	\$10,568,145	\$5,364,471
Local Revenue	\$9,569,335	\$10,933,955	\$1,364,620
Total Revenues	\$17,743,917	\$27,764,501	\$10,020,584
Certificated	\$8,919,998	\$10,059,084	\$1,139,086
Classified	\$4,966,225	\$4,786,216	(\$180,009)
Benefits	\$9,684,190	\$9,642,709	(\$41,481)
Supplies	\$1,613,924	\$4,461,257	\$2,847,333
Operating Expenditures	\$7,547,038	\$7,719,861	\$172,823
Equipment	\$16,000	\$926,067	\$910,067
Transfer Services	\$2,287,275	\$2,287,291	\$16
Indirect Costs	\$751,963	\$897,423	\$145,460
Total Expenditures	\$35,786,613	\$40,779,907	\$4,993,294
Excess of Revenues over Expenditures	(\$18,042,696)	(\$13,015,406)	\$5,027,290
Transfers In	\$0	\$0	
Transfers Out	(\$581,169)	(\$581,169)	\$0
Contributions	\$12,968,575	\$12,852,734	(\$115,841)
Total Sources/Uses	\$12,387,406	\$12,271,565	(\$115,841)
Net Decrease in Fund Balance	(\$5,655,290)	(\$743,841)	\$4,911,449
Beginning Fund Balance	\$6,660,500	\$6,660,500	\$0
Ending Fund Balance	\$1,005,210	\$5,916,659	\$4,911,449

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Combined General Fund	2021-2022 Adopted Budget	2021-2022 1st Interim	Change
LCFF Sources	\$73,465,730	\$73,392,056	(\$73,674)
Federal Revenue	\$3,045,908	\$6,337,401	\$3,291,493
State Revenue	\$6,618,823	\$11,983,294	\$5,364,471
Local Revenue	\$9,877,170	\$11,290,454	\$1,413,284
Total Revenues	\$93,007,631	\$103,003,205	\$9,995,574
Certificated	\$41,175,963	\$41,395,333	\$219,370
Classified	\$14,355,462	\$13,724,924	(\$630,538)
Benefits	\$24,571,285	\$23,518,201	(\$1,053,084)
Supplies	\$2,428,957	\$5,438,200	\$3,009,243
Operating Expenditures	\$12,036,385	\$12,682,910	\$646,525
Equipment	\$148,800	\$1,058,867	\$910,067
Transfer Services	\$2,745,160	\$2,745,176	\$16
Indirect Costs	(\$91,300)	(\$91,300)	\$0
Total Expenditures	\$97,370,712	\$100,472,310	\$3,101,598
Excess of Revenues over Expenditures	(\$4,363,081)	\$2,530,895	\$6,893,976
Transfers In	\$0	\$40,000	\$40,000
Transfers Out	(\$696,169)	(\$656,169)	\$40,000
Contributions	\$0	\$0	\$0
Total Sources/Uses	(\$696,169)	(\$616,169)	\$80,000
Net Increase/Decrease in Fund Balance	(\$5,059,250)	\$1,914,726	\$6,973,976
Beginning Fund Balance	\$21,195,161	\$21,195,161	\$0
Ending Fund Balance	\$16,135,911	\$23,109,887	\$6,973,976

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2021-2022 First Interim Report and Multi-year Projection

BUDGETARY CHANGES SUMMARY (Unrestricted General Fund (Form 011))

REVENUES

Overall revenues show a projected decrease of \$25,010 which is a combination of Local Control Funding Formula decreasing by \$73,674 and local revenues increasing by \$48,664.

EXPENDITURES

Certificated Salaries decreased by \$919,716, as the result of the following changes:

- Frozen Administrative Positions across the District
- Shifting NOVA positions from General Fund to COVID funding
- Budget Clean-up of Step & Column
- Reallocation of site/department budgets

Classified Salaries decreased by \$450,529 as the result of the following changes:

- Frozen positions across the District (IT, Grounds and Ed Service)
- Budget Clean-up of Step & Column
- Reallocation of site/department budgets

Employee Benefits decreased by \$1,011,603, these are the related savings from removal of the positions noted above, as well as budget clean-up of on-going benefits including the savings of \$405,067, based on a decreased Unemployment rate.

Books, Materials and Supplies, and instructional technology increased by \$161,910, significant changes include:

- Increase of \$200,000 to refresh staff devices
- Reallocation of site/department budgets

Services and Other Operating Expenditures increased by \$473,702 because of the following significant changes:

- Decrease in the offset by CARES funding to General Fund
- Reallocation of site/dept budgets

Indirect Costs decreased by \$145,460 reflecting revised budgets and corresponding charges

Interfund Transfer In increased by \$40,000 which was a return of the 20-21 contribution to FANS

Contributions decreased by 115,841 based on one-time grant for Special Education covering costs already incurred.

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Contributions to Restricted Programs

The projected Contribution to Restricted Programs budget is projected to be \$12,852,734 and supports the following programs:

- \$7,841,525 to Special Education
- \$803,395 to Special Education/Mental Health Program
- \$2,285,626 to Special Education for Excess Costs
- \$2,812,507 to Restricted Routine Maintenance (RRM) program (3% required)
- \$134,695 to ROP Program
- \$76,411 to Athletic Program/Athletic Trainers
- (\$1,101,425) from Parcel Tax to the Unrestricted General Fund

Interfund Transfers Out of the General Fund total \$581,169, and includes the following:

- Transfer of \$75,000 to the Self Insurance Fund (Fund 67)
- Transfer of \$262,484 to Deferred Maintenance (Fund 14) for ongoing deferred & preventative maintenance costs
- Transfer of \$318,685 to Building Fund (Fund 21) from Redevelopment Agency Funds (RDA)

BUDGETARY CHANGES SUMMARY (Restricted General Fund (Form 011))

REVENUES

Overall restricted revenues show a projected increase of \$10,020,584 which is a combination of several new programs, as discussed above, and carryover from existing COVID funding and other traditional restricted programs.

EXPENDITURES

Certificated Salaries increased by \$1,139,086, as the result of the following changes:

- Establishment of new NOVA program
- Addition of MTSS TOSAS at Elementary sites
- Wellness Coordinator
- Other hourly and extra duty work supported by grants.

Classified Salaries decreased by \$180,099 as the result of the following changes:

- Frozen positions across the District (Maintenance, Athletic Trainer, SPED)
- Addition of Behavior Technicians *

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- Addition of Noon Duty funded by COVID funding
- Reallocation of site/department budgets

Employee Benefits decreased by \$41,481, these are the related savings from the certificated and classified listings above, as well as budget clean-up of on-going benefits.

Books, Materials and Supplies, and instructional technology increased by \$2,847,333 significant changes include:

- Purchase of EL Materials
- Curriculum materials for NOVA program
- COVID related materials - filters, masks, cleaning supplies
- Reallocation of site/department budgets

Services and Other Operating Expenditures increased by \$172,823 due to additional budgeting of carryover funds

Capital Assets increased by \$910,067 for the purchase of 2 Passenger Vans and 10 busses with COVID-related dollars.

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COMPONENTS OF PROJECTED ENDING FUND BALANCE AND RESERVES

The Reserve for Economic Uncertainties is now \$3,033,854, or 3% of total general fund expenditures.

To summarize the numbers:

Revenues	\$ 103,003,205
Expenditures	\$ 100,472,310
Other Financing Sources/Uses	<u>\$ (616,169)</u>
Operating Excess	\$ 1,914,726
Beginning Balance	<u>\$ 21,195,161</u>
Ending Balance	\$ 23,109,887

Components of the Ending Balance are as follows:

Legally Restricted General Fund	\$ 5,916,659
Economic Uncertainties – 3%	\$ 3,033,854
Assigned	\$ 7,309,826
Unassigned	<u>\$ 6,849,548</u>
Total Fund Balance	\$ 23,109,887

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MULTI-YEAR PROJECTION (Form MYPI) The Multi-Year Projection (MYP) demonstrates the District will be required to meet its financial obligations. The following assumptions were used in developing the 2021-2022, 2022-2023 and 2023-2024 MYP:

Budget Assumptions (Multi-Year Projection)	2021-2022	2022-2023	2023-2024
LCFF Projected COLA	5.07%	2.48%	3.11%
Supplemental Grant portion of LCFF Funds	\$5.4 million	\$5 million	\$4.9 million
Projected Enrollment (NUSD only)	7,160	7,005	6,922
Projected Enrollment MCOE Served	68	68	68
Prior Year CALPADs Enrollment	7,206	7,160	7,005
Projected Change in Enrollment (NUSD)	-46	-31	-83
Projected P2 ADA (includes NPS & MCOE Served)	7,141.62	7,119.09	7,129.53
Funded P2 ADA includes NPS and MCOE served (Hold harmless for 2021-22 only)	7,347.06	6,920.27	6,773.02
Change from Prior Year	0	-426.79	-147.25
Projected LCFF Entitlement Per ADA	\$9,989	\$10,254	\$10,560
Prior Year LCFF Entitlement Per ADA	\$9,530	\$9,989	\$10,254
Increase in LCFF Entitlement Per ADA from Prior Year	\$459	\$265	\$306
Net Increase in LCFF Funding-due to decline in ADA	4.81%	-3.31%	0.79%
State, Federal and Other Local	<i>Removed Carryover/One-time Funding and Related Expenditures</i>		
Est. Remaining ESSER/ELO Funding (not budgeted)	\$4.2 million		
Estimated Parcel Tax Funding	\$4 million	\$4 million	\$0
Lottery Funding Unrestricted/Restricted Prop 20	\$163/\$65ADA	\$163/\$65ADA	\$163/\$65ADA
<i>Changes in Teacher Staffing (declining enrollment) & Staffing Reserve (MYP FTE at 21-22 level)</i>		TBD	TBD
Certificated Step/Column Increase	1.50%	1.50%	1.50%
Classified Step Increase	2%	2%	2%
State Unemployment Insurance	0.50%	0.50%	0.20%
PERS Rates	22.91%	26.10%	27.10%
STRS Rates	16.92%	19.1%	19.1%
Workers Compensation (2021-2022 Rate)	1.395%	1.395%	1.395%
Health/Welfare	2021-2022 Rates/Employer Cap		
Contribution to Restricted Programs	5%	5%	5%
Routine Repair Maintenance Account	3%	3%	3%
Reserve for Economic Uncertainty	3%	3%	3%
Projected Unrestricted Ending Fund Balance as percent of Combined General Fund	17%	14%	5.1%

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2021-2022 General Fund Budget and Multi-Year Projection

Unrestricted General Fund	2021-2022 1st Interim	2022-2023 MYP	2023-2024 MYP
LCFF Sources	\$73,392,056	\$70,959,464	\$71,519,943
Federal Revenue	\$75,000	\$75,000	\$75,000
State Revenue	\$1,415,149	\$1,406,200	\$1,376,045
Local Revenue	\$356,499	\$357,658	\$358,024
Total Revenues	\$75,238,704	\$72,798,322	\$73,329,012
Certificated	\$31,336,249	\$31,945,030	\$32,337,320
Classified	\$8,938,708	\$9,315,562	\$9,515,758
Benefits	\$13,875,492	\$15,275,855	\$15,404,862
Supplies	\$976,943	\$821,569	\$823,887
Operating Expenditures	\$4,963,049	\$4,899,229	\$4,953,909
Equipment	\$132,800	\$0	\$0
Transfer Services	\$457,885	\$469,241	\$483,834
Indirect Costs	(\$988,723)	(\$857,847)	(\$857,847)
Other Adjustments	\$0		
Total Expenditures	\$59,692,403	\$61,868,639	\$62,661,723
Excess of Revenues over Expenses	\$15,546,301	\$10,929,683	\$10,667,289
Transfers In	\$40,000	\$0	\$0
Transfers Out	(\$75,000)	(\$75,000)	(\$75,000)
Contributions	(\$12,852,734)	(\$14,653,185)	(\$19,074,704)
Total Sources/Uses	(\$12,887,734)	(\$14,728,185)	(\$19,149,704)
Net Increase/Decrease Fund Balance	\$2,658,567	(\$3,798,502)	(\$8,482,415)
Beginning Fund Balance	\$14,534,661	\$17,193,228	\$13,394,726
Ending Fund Balance	\$17,193,228	\$13,394,726	\$4,912,311

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Restricted General Fund	2021-2021 1st Interim	2022-2023 MYP	2023-2024 MYP
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$6,262,401	\$3,443,734	\$3,444,384
State Revenue	\$10,568,145	\$5,205,907	\$5,205,907
Local Revenue	\$10,933,955	\$10,419,732	\$6,146,028
Total Revenues	\$27,764,501	\$19,069,373	\$14,796,319
Certificated	\$10,059,084	\$8,808,991	\$8,914,321
Classified	\$4,786,216	\$4,814,942	\$4,935,033
Benefits	\$9,642,709	\$9,655,498	\$9,739,748
Supplies	\$4,461,257	\$1,023,595	\$1,026,993
Operating Expenditures	\$7,719,861	\$5,818,579	\$5,898,315
Equipment	\$926,067	\$16,424	\$16,424
Transfer Services	\$2,287,291	\$2,347,860	\$2,403,230
Indirect Costs	\$897,423	\$766,547	\$766,547
Other Adjustments			
Total Expenditures	\$40,779,907	\$33,252,436	\$33,700,611
Excess of Revenues over Expenditures	(\$13,015,406)	(\$14,183,063)	(\$18,904,292)
Transfers In	\$0	\$0	\$0
Transfers Out	(\$581,169)	(\$581,169)	(\$581,169)
Contributions	\$12,852,734	\$14,653,185	\$19,074,704
Total Sources/Uses	\$12,271,565	\$14,072,016	\$18,493,535
Net Decrease in Fund Balance	(\$743,841)	(\$111,047)	(\$410,757)
Beginning Fund Balance	\$6,660,500	\$5,916,659	\$5,805,612
Ending Fund Balance	\$5,916,659	\$5,805,612	\$5,394,855

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Combined General Fund	2021-2022 1st Interim	2022-2023 MYP	2023-2024 MYP
LCFF Sources	\$73,392,056	\$70,959,464	\$71,519,943
Federal Revenue	\$6,337,401	\$3,518,734	\$3,519,384
State Revenue	\$11,983,294	\$6,612,107	\$6,581,952
Local Revenue	\$11,290,454	\$10,777,390	\$6,504,052
Total Revenues	\$103,003,205	\$91,867,695	\$88,125,331
Certificated	\$41,395,333	\$40,754,021	\$41,251,641
Classified	\$13,724,924	\$14,130,504	\$14,450,791
Benefits	\$23,518,201	\$24,931,353	\$25,144,610
Supplies	\$5,438,200	\$1,845,164	\$1,850,880
Operating Expenditures	\$12,682,910	\$10,717,808	\$10,852,224
Equipment	\$1,058,867	\$16,424	\$16,424
Transfer Services	\$2,745,176	\$2,817,101	\$2,887,064
Indirect Costs	(\$91,300)	(\$91,300)	(\$91,300)
Other Adjustments	\$0	\$0	\$0
Total Expenditures	\$100,472,310	\$95,121,075	\$96,362,334
Excess of Revenues over Expenditures	\$2,530,895	(\$3,253,380)	(\$8,237,003)
Transfers In	\$40,000	\$0	\$0
Transfers Out	(\$656,169)	(\$656,169)	(\$656,169)
Contributions	\$0	\$0	\$0
Total Sources/Uses	(\$616,169)	(\$656,169)	(\$656,169)
Net Increase/Decrease in Fund Balance	\$1,914,726	(\$3,909,549)	(\$8,893,172)
Beginning Fund Balance	\$21,195,161	\$23,109,887	\$19,200,338
Ending Fund Balance	\$23,109,887	\$19,200,338	\$10,307,166

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2021-2022 First Interim (Other Funds)

	Assoc. Student Body Fund 08	Adult Education Fund 11	Child Dev. Fund 12	Cafeteria Fund 13 (FANS)	Deferred Maint. Fund 14	Special Reserve Fund 17	Building Fund 21	Bond Fund 22*	Capital Facilities Fund 25	County Schools Facility Fund 35	Special Reserve Fund 40	Self- Insurance Fund 67
Revenue	\$0	\$209,269	\$917,589	\$3,041,860	\$0	\$0	\$20,000	\$0	\$623,500	\$0	\$0	\$0
Expenditure	\$0	\$260,193	\$917,589	\$3,156,027	\$598,963	\$0	\$491,858	\$103,896,797	\$92,691	\$625,144	\$0	\$45,195
Excess Over Expenditures	\$0	(\$50,924)	\$0	(\$114,167)	(\$598,963)	\$0	(\$471,858)	(\$103,896,797)	\$530,809	(\$625,144)	\$0	(\$45,195)
Transfers In/Out Sources/ Uses	\$0	\$0	\$0	(\$40,000)	\$262,484	\$0	\$0	\$318,685	\$0	\$0	\$0	\$75,000
Net Change	\$0	(\$50,924)	\$0	(\$154,167)	(\$336,479)	\$0	(\$471,858)	(\$103,578,112)	\$530,809	(\$625,144)	\$0	\$29,805
Beginning Fund Balance	\$280,234	\$55,052	\$0	\$1,033,258	\$1,484,366	\$5,242,101	\$1,407,872	\$104,501,405	\$640,898	\$818,935	\$388,573	\$357,381
Ending Fund Balance	\$280,234	\$4,128	\$0	\$879,091	\$1,147,887	\$5,242,101	\$936,014	\$923,293	\$1,171,707	\$193,791	\$388,573	\$387,186

*The SACS Form Fund 21 includes both the Building Fund (Fund 21) and the Bond Fund (Fund 22)

Novato Unified School District

2021-2022 First Interim Report and Multi-year Projection

OTHER FUNDS

Budgets for all other funds of the District have been presented. All funds are fiscally solvent and maintain appropriate reserves.

Adult Education Fund (Form 11I):

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.

Child Development Fund (Form 12I)

This fund is used to account separately for federal, state, and local revenues to operate child development programs.

Cafeteria Fund (Form 13I):

This fund is used to account separately for federal, state, and local resources to operate the food service program. Staff continues to monitor revenues and participation. The ending fund balance is projected to be \$879,091.

Deferred Maintenance Fund (Form 14I):

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. The fund has a projected ending balance of \$1,147,887.

Special Reserve Fund for Other than Capital Outlay Projects (Form 17I):

On June 14, 2016, the Board approved Resolution 18-2015/2016 establishing Fund 17 – Special Reserve Fund. The current fund balance is \$5,242,101

Building Fund (Form 21I Includes):

This fund is where the general obligation bond funds are deposited once they are issued. All of the 2001 Measure A, \$107,000,000 bond issue has been spent. The remaining sources in the fund are from accrued interest and redevelopment agency (RDA) facilities funding. The Measure G fund is held in Fund 22. For SACS purposes Funds 21 and 22 roll up into Fund 21. Fund 21 has projected ending fund balance of \$923,294, the sources of these dollars are from accrued interest and local resources.

For budgetary purposes, Fund 22 (Measure G bond proceeds and related interest earnings) includes the 2017 issuance of \$51 million, 2019 issuance of \$55 million, 2021 issuance of \$101 million, and future issuances of \$15 million for the total \$222 Measure G approval.

Novato Unified School District

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OTHER FUNDS (continued)

Capital Facilities Fund (Form 25I):

This fund is used to account for Developer Fees collected and expended for school facilities. The fund is expected to have an ending balance of \$1,171,707.

Special Reserve Fund for Capital Outlay Projects (Form 40I):

This fund accounts for the revenue realized from the sale of the San Carlos site and for a gift from the George Roth Foundation. The board has designated most of the funds for the modernization of Hamilton Elementary and the Hamilton triangle. The fund is expected to have an ending balance of \$388,251.

Self-Insurance Fund (Form 67I):

The District carries a policy with a \$25,000 deductible for most losses, it is imperative the District maintain an adequate reserve in this fund. The fund is expected to have an ending balance of \$387,186.

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
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund	G	G	G	G
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund	G	G	G	G
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	73,465,730.00	73,465,730.00	9,004,420.37	73,392,056.00	(73,674.00)	-0.1%
2) Federal Revenue		8100-8299	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,415,149.00	1,415,149.00	0.00	1,415,149.00	0.00	0.0%
4) Other Local Revenue		8600-8799	307,835.00	307,835.00	28,098.67	356,499.00	48,664.00	15.8%
5) TOTAL, REVENUES			75,263,714.00	75,263,714.00	9,032,519.04	75,238,704.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,255,965.00	32,255,965.00	8,398,159.15	31,336,249.00	919,716.00	2.9%
2) Classified Salaries		2000-2999	9,389,237.00	9,389,237.00	2,728,100.12	8,938,708.00	450,529.00	4.8%
3) Employee Benefits		3000-3999	14,887,095.00	14,887,095.00	3,833,064.44	13,875,492.00	1,011,603.00	6.8%
4) Books and Supplies		4000-4999	815,033.00	815,033.00	150,341.99	976,943.00	(161,910.00)	-19.9%
5) Services and Other Operating Expenditures		5000-5999	4,489,347.00	4,489,347.00	1,620,125.49	4,963,049.00	(473,702.00)	-10.6%
6) Capital Outlay		6000-6999	132,800.00	132,800.00	62,886.68	132,800.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	457,885.00	457,885.00	0.00	457,885.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(843,263.00)	(843,263.00)	0.00	(988,723.00)	145,460.00	-17.2%
9) TOTAL, EXPENDITURES			61,584,099.00	61,584,099.00	16,792,677.87	59,692,403.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			13,679,615.00	13,679,615.00	(7,760,158.83)	15,546,301.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	40,000.00	40,000.00	New
b) Transfers Out		7600-7629	115,000.00	115,000.00	0.00	75,000.00	40,000.00	34.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,968,575.00)	(12,968,575.00)	0.00	(12,852,734.00)	115,841.00	-0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,083,575.00)	(13,083,575.00)	0.00	(12,887,734.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			596,040.00	596,040.00	(7,760,158.83)	2,658,567.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,534,661.31	14,534,661.31		14,534,661.31	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)			14,534,661.31	14,534,661.31		14,534,661.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,534,661.31	14,534,661.31		14,534,661.31		
2) Ending Balance, June 30 (E + F1e)			15,130,701.31	15,130,701.31		17,193,228.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,600.00	25,600.00		3,028.00		
Stores		9712	4,628.78	4,628.78		28,228.00		
Prepaid Items		9713	119,515.84	119,515.84		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,838,460.00	8,838,460.00		7,278,570.00		
District Reserve for Economic Uncertai	0000	9780				2,022,570.00		
Reserve for Expiring Parcel Tax	0000	9780				4,200,000.00		
Technology Replacement Plan	0000	9780				500,000.00		
School Site Carryover	0000	9780				56,000.00		
Deferred Maintenance	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,942,006.43	2,942,006.43		3,033,854.00		
Unassigned/Unappropriated Amount		9790	3,200,490.26	3,200,490.26		6,849,548.31		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	34,678,182.00	34,678,182.00	6,599,768.00	34,608,836.00	(69,346.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	9,425,979.00	9,425,979.00	2,368,233.00	6,920,695.00	(2,505,284.00)	-26.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	172,825.00	172,825.00	0.00	171,042.00	(1,783.00)	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	41,600,898.00	41,600,898.00	0.00	43,172,180.00	1,571,282.00	3.8%
Unsecured Roll Taxes		8042	814,264.00	814,264.00	0.00	798,401.00	(15,863.00)	-1.9%
Prior Years' Taxes		8043	114,887.00	114,887.00	36,419.37	104,138.00	(10,749.00)	-9.4%
Supplemental Taxes		8044	2,511,856.00	2,511,856.00	0.00	3,083,983.00	572,127.00	22.8%
Education Revenue Augmentation Fund (ERAF)		8045	(17,396,437.00)	(17,396,437.00)	0.00	(15,456,296.00)	1,940,141.00	-11.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,534,152.00	2,534,152.00	0.00	1,069,770.00	(1,464,382.00)	-57.8%
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			74,456,606.00	74,456,606.00	9,004,420.37	74,472,749.00	16,143.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(990,876.00)	(990,876.00)	0.00	(1,080,693.00)	(89,817.00)	9.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			73,465,730.00	73,465,730.00	9,004,420.37	73,392,056.00	(73,674.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	308,257.00	308,257.00	0.00	308,257.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,106,892.00	1,106,892.00	0.00	1,106,892.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,415,149.00	1,415,149.00	0.00	1,415,149.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	13,648.83	33,527.00	33,527.00	New
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	147,835.00	147,835.00	14,449.84	162,972.00	15,137.00	10.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			307,835.00	307,835.00	28,098.67	356,499.00	48,664.00	15.8%
TOTAL, REVENUES			75,263,714.00	75,263,714.00	9,032,519.04	75,238,704.00	(25,010.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	27,817,456.00	27,817,456.00	7,186,574.73	27,335,814.00	481,642.00	1.7%
Certificated Pupil Support Salaries		1200	448,623.00	448,623.00	82,392.75	387,895.00	60,728.00	13.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,846,108.00	3,846,108.00	1,114,025.85	3,558,567.00	287,541.00	7.5%
Other Certificated Salaries		1900	143,778.00	143,778.00	15,165.82	53,973.00	89,805.00	62.5%
TOTAL, CERTIFICATED SALARIES			32,255,965.00	32,255,965.00	8,398,159.15	31,336,249.00	919,716.00	2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,600.00	8,600.00	3,465.33	14,283.00	(5,683.00)	-66.1%
Classified Support Salaries		2200	4,525,297.00	4,525,297.00	1,278,950.37	4,387,928.00	137,369.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	1,198,681.00	1,198,681.00	392,579.18	1,079,157.00	119,524.00	10.0%
Clerical, Technical and Office Salaries		2400	2,683,800.00	2,683,800.00	866,215.09	2,737,754.00	(53,954.00)	-2.0%
Other Classified Salaries		2900	972,859.00	972,859.00	186,890.15	719,586.00	253,273.00	26.0%
TOTAL, CLASSIFIED SALARIES			9,389,237.00	9,389,237.00	2,728,100.12	8,938,708.00	450,529.00	4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,382,050.00	5,382,050.00	1,393,764.11	5,198,519.00	183,531.00	3.4%
PERS		3201-3202	2,096,261.00	2,096,261.00	583,464.82	1,923,802.00	172,459.00	8.2%
OASDI/Medicare/Alternative		3301-3302	1,169,976.00	1,169,976.00	317,822.16	1,155,294.00	14,682.00	1.3%
Health and Welfare Benefits		3401-3402	5,190,327.00	5,190,327.00	1,326,577.52	4,785,260.00	405,067.00	7.8%
Unemployment Insurance		3501-3502	500,101.00	500,101.00	55,628.40	247,666.00	252,435.00	50.5%
Workers' Compensation		3601-3602	548,380.00	548,380.00	155,807.43	564,951.00	(16,571.00)	-3.0%
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			14,887,095.00	14,887,095.00	3,833,064.44	13,875,492.00	1,011,603.00	6.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,130.00	5,130.00	3,635.74	4,968.00	162.00	3.2%
Materials and Supplies		4300	754,915.00	754,915.00	142,214.87	713,395.00	41,520.00	5.5%
Noncapitalized Equipment		4400	54,988.00	54,988.00	4,491.38	258,580.00	(203,592.00)	-370.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			815,033.00	815,033.00	150,341.99	976,943.00	(161,910.00)	-19.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	110,934.00	110,934.00	6,327.88	115,301.00	(4,367.00)	-3.9%
Dues and Memberships		5300	37,900.00	37,900.00	20,577.00	38,900.00	(1,000.00)	-2.6%
Insurance		5400-5450	707,961.00	707,961.00	707,955.83	707,961.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,584,665.00	1,584,665.00	189,859.70	1,587,165.00	(2,500.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	178,985.00	178,985.00	50,604.30	256,346.00	(77,361.00)	-43.2%
Transfers of Direct Costs		5710	(612,972.00)	(612,972.00)	(3,918.10)	(258,600.00)	(354,372.00)	57.8%
Transfers of Direct Costs - Interfund		5750	(3,500.00)	(3,500.00)	(170.27)	(3,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,324,996.00	2,324,996.00	595,731.95	2,343,636.00	(18,640.00)	-0.8%
Communications		5900	160,378.00	160,378.00	53,157.20	175,840.00	(15,462.00)	-9.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,489,347.00	4,489,347.00	1,620,125.49	4,963,049.00	(473,702.00)	-10.6%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Equipment Replacement		6500	77,800.00	77,800.00	62,886.68	77,800.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			132,800.00	132,800.00	62,886.68	132,800.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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	457,885.00	457,885.00	0.00	457,885.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			457,885.00	457,885.00	0.00	457,885.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(751,963.00)	(751,963.00)	0.00	(897,423.00)	145,460.00	-19.3%
Transfers of Indirect Costs - Interfund		7350	(91,300.00)	(91,300.00)	0.00	(91,300.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(843,263.00)	(843,263.00)	0.00	(988,723.00)	145,460.00	-17.2%
TOTAL, EXPENDITURES			61,584,099.00	61,584,099.00	16,792,677.87	59,692,403.00	1,891,696.00	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	40,000.00	40,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	40,000.00	40,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	40,000.00	40,000.00	0.00	0.00	40,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			115,000.00	115,000.00	0.00	75,000.00	40,000.00	34.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(12,968,575.00)	(12,968,575.00)	0.00	(12,852,734.00)	115,841.00	-0.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,968,575.00)	(12,968,575.00)	0.00	(12,852,734.00)	115,841.00	-0.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(13,083,575.00)	(13,083,575.00)	0.00	(12,887,734.00)	195,841.00	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,970,908.00	2,970,908.00	969,071.94	6,262,401.00	3,291,493.00	110.8%
3) Other State Revenue		8300-8599	5,203,674.00	5,203,674.00	293,756.38	10,568,145.00	5,364,471.00	103.1%
4) Other Local Revenue		8600-8799	9,569,335.00	9,569,335.00	1,625,657.51	10,933,955.00	1,364,620.00	14.3%
5) TOTAL, REVENUES			17,743,917.00	17,743,917.00	2,888,485.83	27,764,501.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,919,998.00	8,919,998.00	2,414,273.01	10,059,084.00	(1,139,086.00)	-12.8%
2) Classified Salaries		2000-2999	4,966,225.00	4,966,225.00	1,189,173.21	4,786,216.00	180,009.00	3.6%
3) Employee Benefits		3000-3999	9,684,190.00	9,684,190.00	1,282,088.57	9,642,709.00	41,481.00	0.4%
4) Books and Supplies		4000-4999	1,613,924.00	1,613,924.00	584,206.02	4,461,256.50	(2,847,332.50)	-176.4%
5) Services and Other Operating Expenditures		5000-5999	7,547,038.00	7,547,038.00	1,053,646.07	7,719,860.50	(172,822.50)	-2.3%
6) Capital Outlay		6000-6999	16,000.00	16,000.00	0.00	926,067.00	(910,067.00)	-5687.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,287,275.00	2,287,275.00	0.00	2,287,291.00	(16.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	751,963.00	751,963.00	0.01	897,423.00	(145,460.00)	-19.3%
9) TOTAL, EXPENDITURES			35,786,613.00	35,786,613.00	6,523,386.89	40,779,907.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,042,696.00)	(18,042,696.00)	(3,634,901.06)	(13,015,406.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	581,169.00	581,169.00	0.00	581,169.00	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	12,968,575.00	12,968,575.00	0.00	12,852,734.00	(115,841.00)	-0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,387,406.00	12,387,406.00	0.00	12,271,565.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,655,290.00)	(5,655,290.00)	(3,634,901.06)	(743,841.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,660,500.03	6,660,500.03		6,660,500.03	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)			6,660,500.03	6,660,500.03		6,660,500.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,660,500.03	6,660,500.03		6,660,500.03		
2) Ending Balance, June 30 (E + F1e)			1,005,210.03	1,005,210.03		5,916,659.03		
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	4,038,621.48	4,038,621.48		5,916,659.03		
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	(3,033,411.45)	(3,033,411.45)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,290,270.00	1,290,270.00	0.00	1,302,570.00	12,300.00	1.0%
Special Education Discretionary Grants		8182	370,579.00	370,579.00	0.00	370,579.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	714,649.00	714,649.00	197,453.22	1,232,824.00	518,175.00	72.5%
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	164,979.00	164,979.00	27,257.78	182,232.00	17,253.00	10.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	28,374.00	28,374.00	12,497.04	28,374.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	137,280.00	137,280.00	113,479.26	137,280.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	54,777.00	54,777.00	22,984.37	54,777.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	45,651.00	45,651.00	New
All Other Federal Revenue	All Other	8290	210,000.00	210,000.00	595,400.27	2,908,114.00	2,698,114.00	1284.8%
TOTAL, FEDERAL REVENUE			2,970,908.00	2,970,908.00	969,071.94	6,262,401.00	3,291,493.00	110.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	361,585.00	361,585.00	0.00	361,585.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	120,676.00	120,676.00	17,481.61	120,676.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	215,722.00	215,722.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	248,020.00	248,020.00	29,642.78	277,662.00	29,642.00	12.0%
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	4,473,393.00	4,473,393.00	246,631.99	9,592,500.00	5,119,107.00	114.4%
TOTAL, OTHER STATE REVENUE			5,203,674.00	5,203,674.00	293,756.38	10,568,145.00	5,364,471.00	103.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,956,244.00	3,956,244.00	0.00	3,956,244.00	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	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	110,000.00	110,000.00	0.00	210,000.00	100,000.00	90.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,288,393.00	1,288,393.00	1,625,657.51	2,272,255.00	983,862.00	76.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,864,698.00	3,864,698.00	0.00	4,145,456.00	280,758.00	7.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,569,335.00	9,569,335.00	1,625,657.51	10,933,955.00	1,364,620.00	14.3%
TOTAL, REVENUES			17,743,917.00	17,743,917.00	2,888,485.83	27,764,501.00	10,020,584.00	56.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,906,147.00	5,906,147.00	1,697,760.05	6,774,655.00	(868,508.00)	-14.7%
Certificated Pupil Support Salaries		1200	1,701,589.00	1,701,589.00	385,748.53	1,834,547.00	(132,958.00)	-7.8%
Certificated Supervisors' and Administrators' Salaries		1300	470,167.00	470,167.00	198,893.61	777,241.00	(307,074.00)	-65.3%
Other Certificated Salaries		1900	842,095.00	842,095.00	131,870.82	672,641.00	169,454.00	20.1%
TOTAL, CERTIFICATED SALARIES			8,919,998.00	8,919,998.00	2,414,273.01	10,059,084.00	(1,139,086.00)	-12.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,726,375.00	1,726,375.00	329,506.26	1,631,345.00	95,030.00	5.5%
Classified Support Salaries		2200	1,943,701.00	1,943,701.00	468,309.78	1,852,082.00	91,619.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	361,662.00	361,662.00	120,554.00	361,662.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	238,519.00	238,519.00	80,676.68	240,303.00	(1,784.00)	-0.7%
Other Classified Salaries		2900	695,968.00	695,968.00	190,126.49	700,824.00	(4,856.00)	-0.7%
TOTAL, CLASSIFIED SALARIES			4,966,225.00	4,966,225.00	1,189,173.21	4,786,216.00	180,009.00	3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,805,519.00	5,805,519.00	384,815.69	5,933,856.00	(128,337.00)	-2.2%
PERS		3201-3202	1,069,776.00	1,069,776.00	267,145.61	1,045,341.00	24,435.00	2.3%
OASDI/Medicare/Alternative		3301-3302	505,317.00	505,317.00	120,910.27	532,965.00	(27,648.00)	-5.5%
Health and Welfare Benefits		3401-3402	1,898,052.00	1,898,052.00	446,240.68	1,776,527.00	121,525.00	6.4%
Unemployment Insurance		3501-3502	161,138.00	161,138.00	17,847.16	86,269.00	74,869.00	46.5%
Workers' Compensation		3601-3602	184,388.00	184,388.00	50,104.18	207,751.00	(23,363.00)	-12.7%
OPEB, Allocated		3701-3702	60,000.00	60,000.00	(4,975.02)	60,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,684,190.00	9,684,190.00	1,282,088.57	9,642,709.00	41,481.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,220.00	20,220.00	(1,677.62)	52,004.00	(31,784.00)	-157.2%
Books and Other Reference Materials		4200	133,380.00	133,380.00	426,458.26	928,906.00	(795,526.00)	-596.4%
Materials and Supplies		4300	1,418,724.00	1,418,724.00	125,411.61	3,358,861.50	(1,940,137.50)	-136.8%
Noncapitalized Equipment		4400	41,600.00	41,600.00	34,013.77	121,485.00	(79,885.00)	-192.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,613,924.00	1,613,924.00	584,206.02	4,461,256.50	(2,847,332.50)	-176.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,739,473.00	2,739,473.00	11,875.06	2,545,171.00	194,302.00	7.1%
Travel and Conferences		5200	126,164.00	126,164.00	35,322.70	174,887.00	(48,723.00)	-38.6%
Dues and Memberships		5300	23,150.00	23,150.00	17,680.52	23,660.00	(510.00)	-2.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,928.00	136,928.00	18,694.85	258,039.58	(121,111.58)	-88.4%
Transfers of Direct Costs		5710	612,972.00	612,972.00	3,918.10	258,600.00	354,372.00	57.8%
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	3,879,826.00	3,879,826.00	963,808.66	4,427,777.92	(547,951.92)	-14.1%
Communications		5900	8,525.00	8,525.00	2,346.18	11,725.00	(3,200.00)	-37.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,547,038.00	7,547,038.00	1,053,646.07	7,719,860.50	(172,822.50)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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	910,067.00	(910,067.00)	New
Equipment Replacement		6500	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,000.00	16,000.00	0.00	926,067.00	(910,067.00)	-5687.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,287,275.00	2,287,275.00	0.00	2,287,291.00	(16.00)	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,287,275.00	2,287,275.00	0.00	2,287,291.00	(16.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	751,963.00	751,963.00	0.01	897,423.00	(145,460.00)	-19.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			751,963.00	751,963.00	0.01	897,423.00	(145,460.00)	-19.3%
TOTAL, EXPENDITURES			35,786,613.00	35,786,613.00	6,523,386.89	40,779,907.00	(4,993,294.00)	-14.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	581,169.00	581,169.00	0.00	581,169.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			581,169.00	581,169.00	0.00	581,169.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	12,968,575.00	12,968,575.00	0.00	12,852,734.00	(115,841.00)	-0.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,968,575.00	12,968,575.00	0.00	12,852,734.00	(115,841.00)	-0.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			12,387,406.00	12,387,406.00	0.00	12,271,565.00	115,841.00	-0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	73,465,730.00	73,465,730.00	9,004,420.37	73,392,056.00	(73,674.00)	-0.1%
2) Federal Revenue		8100-8299	3,045,908.00	3,045,908.00	969,071.94	6,337,401.00	3,291,493.00	108.1%
3) Other State Revenue		8300-8599	6,618,823.00	6,618,823.00	293,756.38	11,983,294.00	5,364,471.00	81.0%
4) Other Local Revenue		8600-8799	9,877,170.00	9,877,170.00	1,653,756.18	11,290,454.00	1,413,284.00	14.3%
5) TOTAL, REVENUES			93,007,631.00	93,007,631.00	11,921,004.87	103,003,205.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	41,175,963.00	41,175,963.00	10,812,432.16	41,395,333.00	(219,370.00)	-0.5%
2) Classified Salaries		2000-2999	14,355,462.00	14,355,462.00	3,917,273.33	13,724,924.00	630,538.00	4.4%
3) Employee Benefits		3000-3999	24,571,285.00	24,571,285.00	5,115,153.01	23,518,201.00	1,053,084.00	4.3%
4) Books and Supplies		4000-4999	2,428,957.00	2,428,957.00	734,548.01	5,438,199.50	(3,009,242.50)	-123.9%
5) Services and Other Operating Expenditures		5000-5999	12,036,385.00	12,036,385.00	2,673,771.56	12,682,909.50	(646,524.50)	-5.4%
6) Capital Outlay		6000-6999	148,800.00	148,800.00	62,886.68	1,058,867.00	(910,067.00)	-611.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,745,160.00	2,745,160.00	0.00	2,745,176.00	(16.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(91,300.00)	(91,300.00)	0.01	(91,300.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			97,370,712.00	97,370,712.00	23,316,064.76	100,472,310.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,363,081.00)	(4,363,081.00)	(11,395,059.89)	2,530,895.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	40,000.00	40,000.00	New
b) Transfers Out		7600-7629	696,169.00	696,169.00	0.00	656,169.00	40,000.00	5.7%
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			(696,169.00)	(696,169.00)	0.00	(616,169.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,059,250.00)	(5,059,250.00)	(11,395,059.89)	1,914,726.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,195,161.34	21,195,161.34		21,195,161.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,195,161.34	21,195,161.34		21,195,161.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,195,161.34	21,195,161.34		21,195,161.34		
2) Ending Balance, June 30 (E + F1e)			16,135,911.34	16,135,911.34		23,109,887.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,600.00	25,600.00		3,028.00		
Stores		9712	4,628.78	4,628.78		28,228.00		
Prepaid Items		9713	119,515.84	119,515.84		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,038,621.48	4,038,621.48		5,916,659.03		
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	8,838,460.00	8,838,460.00		7,278,570.00		
District Reserve for Economic Uncertai	0000	9780				2,022,570.00		
Reserve for Expiring Parcel Tax	0000	9780				4,200,000.00		
Technology Replacement Plan	0000	9780				500,000.00		
School Site Carryover	0000	9780				56,000.00		
Deferred Maintenance	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,942,006.43	2,942,006.43		3,033,854.00		
Unassigned/Unappropriated Amount		9790	167,078.81	167,078.81		6,849,548.31		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	34,678,182.00	34,678,182.00	6,599,768.00	34,608,836.00	(69,346.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	9,425,979.00	9,425,979.00	2,368,233.00	6,920,695.00	(2,505,284.00)	-26.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	172,825.00	172,825.00	0.00	171,042.00	(1,783.00)	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	41,600,898.00	41,600,898.00	0.00	43,172,180.00	1,571,282.00	3.8%
Unsecured Roll Taxes		8042	814,264.00	814,264.00	0.00	798,401.00	(15,863.00)	-1.9%
Prior Years' Taxes		8043	114,887.00	114,887.00	36,419.37	104,138.00	(10,749.00)	-9.4%
Supplemental Taxes		8044	2,511,856.00	2,511,856.00	0.00	3,083,983.00	572,127.00	22.8%
Education Revenue Augmentation Fund (ERAF)		8045	(17,396,437.00)	(17,396,437.00)	0.00	(15,456,296.00)	1,940,141.00	-11.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,534,152.00	2,534,152.00	0.00	1,069,770.00	(1,464,382.00)	-57.8%
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			74,456,606.00	74,456,606.00	9,004,420.37	74,472,749.00	16,143.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(990,876.00)	(990,876.00)	0.00	(1,080,693.00)	(89,817.00)	9.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			73,465,730.00	73,465,730.00	9,004,420.37	73,392,056.00	(73,674.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,290,270.00	1,290,270.00	0.00	1,302,570.00	12,300.00	1.0%
Special Education Discretionary Grants		8182	370,579.00	370,579.00	0.00	370,579.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	714,649.00	714,649.00	197,453.22	1,232,824.00	518,175.00	72.5%
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	164,979.00	164,979.00	27,257.78	182,232.00	17,253.00	10.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	28,374.00	28,374.00	12,497.04	28,374.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	137,280.00	137,280.00	113,479.26	137,280.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	54,777.00	54,777.00	22,984.37	54,777.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	45,651.00	45,651.00	New
All Other Federal Revenue	All Other	8290	285,000.00	285,000.00	595,400.27	2,983,114.00	2,698,114.00	946.7%
TOTAL, FEDERAL REVENUE			3,045,908.00	3,045,908.00	969,071.94	6,337,401.00	3,291,493.00	108.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	308,257.00	308,257.00	0.00	308,257.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,468,477.00	1,468,477.00	0.00	1,468,477.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	120,676.00	120,676.00	17,481.61	120,676.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	215,722.00	215,722.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	248,020.00	248,020.00	29,642.78	277,662.00	29,642.00	12.0%
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	4,473,393.00	4,473,393.00	246,631.99	9,592,500.00	5,119,107.00	114.4%
TOTAL, OTHER STATE REVENUE			6,618,823.00	6,618,823.00	293,756.38	11,983,294.00	5,364,471.00	81.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,956,244.00	3,956,244.00	0.00	3,956,244.00	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	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	110,000.00	110,000.00	0.00	210,000.00	100,000.00	90.9%
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	13,648.83	33,527.00	33,527.00	New
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,436,228.00	1,436,228.00	1,640,107.35	2,435,227.00	998,999.00	69.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,864,698.00	3,864,698.00	0.00	4,145,456.00	280,758.00	7.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,877,170.00	9,877,170.00	1,653,756.18	11,290,454.00	1,413,284.00	14.3%
TOTAL, REVENUES			93,007,631.00	93,007,631.00	11,921,004.87	103,003,205.00	9,995,574.00	10.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	33,723,603.00	33,723,603.00	8,884,334.78	34,110,469.00	(386,866.00)	-1.1%
Certificated Pupil Support Salaries		1200	2,150,212.00	2,150,212.00	468,141.28	2,222,442.00	(72,230.00)	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,316,275.00	4,316,275.00	1,312,919.46	4,335,808.00	(19,533.00)	-0.5%
Other Certificated Salaries		1900	985,873.00	985,873.00	147,036.64	726,614.00	259,259.00	26.3%
TOTAL, CERTIFICATED SALARIES			41,175,963.00	41,175,963.00	10,812,432.16	41,395,333.00	(219,370.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,734,975.00	1,734,975.00	332,971.59	1,645,628.00	89,347.00	5.1%
Classified Support Salaries		2200	6,468,998.00	6,468,998.00	1,747,260.15	6,240,010.00	228,988.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	1,560,343.00	1,560,343.00	513,133.18	1,440,819.00	119,524.00	7.7%
Clerical, Technical and Office Salaries		2400	2,922,319.00	2,922,319.00	946,891.77	2,978,057.00	(55,738.00)	-1.9%
Other Classified Salaries		2900	1,668,827.00	1,668,827.00	377,016.64	1,420,410.00	248,417.00	14.9%
TOTAL, CLASSIFIED SALARIES			14,355,462.00	14,355,462.00	3,917,273.33	13,724,924.00	630,538.00	4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,187,569.00	11,187,569.00	1,778,579.80	11,132,375.00	55,194.00	0.5%
PERS		3201-3202	3,166,037.00	3,166,037.00	850,610.43	2,969,143.00	196,894.00	6.2%
OASDI/Medicare/Alternative		3301-3302	1,675,293.00	1,675,293.00	438,732.43	1,688,259.00	(12,966.00)	-0.8%
Health and Welfare Benefits		3401-3402	7,088,379.00	7,088,379.00	1,772,818.20	6,561,787.00	526,592.00	7.4%
Unemployment Insurance		3501-3502	661,239.00	661,239.00	73,475.56	333,935.00	327,304.00	49.5%
Workers' Compensation		3601-3602	732,768.00	732,768.00	205,911.61	772,702.00	(39,934.00)	-5.4%
OPEB, Allocated		3701-3702	60,000.00	60,000.00	(4,975.02)	60,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,571,285.00	24,571,285.00	5,115,153.01	23,518,201.00	1,053,084.00	4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,220.00	20,220.00	(1,677.62)	52,004.00	(31,784.00)	-157.2%
Books and Other Reference Materials		4200	138,510.00	138,510.00	430,094.00	933,874.00	(795,364.00)	-574.2%
Materials and Supplies		4300	2,173,639.00	2,173,639.00	267,626.48	4,072,256.50	(1,898,617.50)	-87.3%
Noncapitalized Equipment		4400	96,588.00	96,588.00	38,505.15	380,065.00	(283,477.00)	-293.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,428,957.00	2,428,957.00	734,548.01	5,438,199.50	(3,009,242.50)	-123.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,739,473.00	2,739,473.00	11,875.06	2,545,171.00	194,302.00	7.1%
Travel and Conferences		5200	237,098.00	237,098.00	41,650.58	290,188.00	(53,090.00)	-22.4%
Dues and Memberships		5300	61,050.00	61,050.00	38,257.52	62,560.00	(1,510.00)	-2.5%
Insurance		5400-5450	707,961.00	707,961.00	707,955.83	707,961.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,604,665.00	1,604,665.00	189,859.70	1,607,165.00	(2,500.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	315,913.00	315,913.00	69,299.15	514,385.58	(198,472.58)	-62.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,500.00)	(3,500.00)	(170.27)	(3,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,204,822.00	6,204,822.00	1,559,540.61	6,771,413.92	(566,591.92)	-9.1%
Communications		5900	168,903.00	168,903.00	55,503.38	187,565.00	(18,662.00)	-11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,036,385.00	12,036,385.00	2,673,771.56	12,682,909.50	(646,524.50)	-5.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	55,000.00	55,000.00	0.00	965,067.00	(910,067.00)	-1654.7%
Equipment Replacement		6500	93,800.00	93,800.00	62,886.68	93,800.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,800.00	148,800.00	62,886.68	1,058,867.00	(910,067.00)	-611.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,745,160.00	2,745,160.00	0.00	2,745,176.00	(16.00)	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,745,160.00	2,745,160.00	0.00	2,745,176.00	(16.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.01	0.00		
Transfers of Indirect Costs - Interfund		7350	(91,300.00)	(91,300.00)	0.00	(91,300.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(91,300.00)	(91,300.00)	0.01	(91,300.00)	0.00	0.0%
TOTAL, EXPENDITURES			97,370,712.00	97,370,712.00	23,316,064.76	100,472,310.00	(3,101,598.00)	-3.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	40,000.00	40,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	40,000.00	40,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	40,000.00	40,000.00	0.00	0.00	40,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	656,169.00	656,169.00	0.00	656,169.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			696,169.00	696,169.00	0.00	656,169.00	40,000.00	5.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(696,169.00)	(696,169.00)	0.00	(616,169.00)	(80,000.00)	-11.5%

Resource	Description	2021-22
		Projected Year Totals
2600		971,423.00
3210	Elementary and Secondary School Emergen	54.00
5810	Other Restricted Federal	30,598.07
6266		1,635,945.00
6300	Lottery: Instructional Materials	936,581.16
6536		95,543.00
6537		237,427.00
6546	Mental Health-Related Services	13,081.00
7311	Classified School Employee Professional De	39,323.00
7388	SB 117 COVID-19 LEA Response Funds	295.79
7425	Expanded Learning Opportunities (ELO) Gra	1,475.55
7426	Expanded Learning Opportunities (ELO) Gra	417,263.40
7810	Other Restricted State	7,166.73
8150	Ongoing & Major Maintenance Account (RM,	443,778.61
9010	Other Restricted Local	1,086,703.72
Total, Restricted Balance		<u>5,916,659.03</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	280,234.00	280,234.00		280,234.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,234.00	280,234.00		280,234.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,234.00	280,234.00		280,234.00		
2) Ending Balance, June 30 (E + F1e)			280,234.00	280,234.00		280,234.00		
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			280,234.00	280,234.00		280,234.00		
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			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)
REVENUES								
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	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%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
8210	Student Activity Funds	280,234.00
Total, Restricted Balance		<u>280,234.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	4,271.00	4,271.00	4,271.00	New
4) Other Local Revenue		8600-8799	253,933.00	253,933.00	68,332.64	204,998.00	(48,935.00)	-19.3%
5) TOTAL, REVENUES			253,933.00	253,933.00	72,603.64	209,269.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	168,432.00	168,432.00	33,990.89	151,591.00	16,841.00	10.0%
2) Classified Salaries		2000-2999	0.00	0.00	1,157.93	1,463.00	(1,463.00)	New
3) Employee Benefits		3000-3999	53,889.00	53,889.00	9,081.52	38,817.00	15,072.00	28.0%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	42.97	33,639.00	(30,639.00)	-1021.3%
5) Services and Other Operating Expenditures		5000-5999	16,612.00	16,612.00	2,222.90	22,683.00	(6,071.00)	-36.5%
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	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			253,933.00	253,933.00	46,496.21	260,193.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	26,107.43	(50,924.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	26,107.43	(50,924.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	55,052.25	55,052.25		55,052.25	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)								
			55,052.25	55,052.25		55,052.25		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			55,052.25	55,052.25		55,052.25		
2) Ending Balance, June 30 (E + F1e)								
			55,052.25	55,052.25		4,128.25		
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	55,052.25	55,052.25		4,128.25		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	4,271.00	4,271.00	4,271.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	4,271.00	4,271.00	4,271.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	253,933.00	253,933.00	68,332.64	204,998.00	(48,935.00)	-19.3%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			253,933.00	253,933.00	68,332.64	204,998.00	(48,935.00)	-19.3%
TOTAL, REVENUES			253,933.00	253,933.00	72,603.64	209,269.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	85,000.00	85,000.00	11,794.09	85,000.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	16,841.00	16,841.00	0.00	0.00	16,841.00	100.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,591.00	66,591.00	22,196.80	66,591.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			168,432.00	168,432.00	33,990.89	151,591.00	16,841.00	10.0%
CLASSIFIED SALARIES								
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	1,157.93	1,463.00	(1,463.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	1,157.93	1,463.00	(1,463.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	28,499.00	28,499.00	5,371.96	25,649.00	2,850.00	10.0%
PERS		3201-3202	0.00	0.00	66.55	67.00	(67.00)	New
OASDI/Medicare/Alternative		3301-3302	2,442.00	2,442.00	540.41	2,288.00	154.00	6.3%
Health and Welfare Benefits		3401-3402	18,663.00	18,663.00	2,436.57	7,920.00	10,743.00	57.6%
Unemployment Insurance		3501-3502	2,072.00	2,072.00	175.71	758.00	1,314.00	63.4%
Workers' Compensation		3601-3602	2,213.00	2,213.00	490.32	2,135.00	78.00	3.5%
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			53,889.00	53,889.00	9,081.52	38,817.00	15,072.00	28.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	3,000.00	42.97	33,639.00	(30,639.00)	-1021.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	3,000.00	42.97	33,639.00	(30,639.00)	-1021.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	6,000.00	6,000.00	607.90	6,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,612.00	10,612.00	1,615.00	16,683.00	(6,071.00)	-57.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,612.00	16,612.00	2,222.90	22,683.00	(6,071.00)	-36.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
TOTAL, EXPENDITURES			253,933.00	253,933.00	46,496.21	260,193.00		

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

Resource	Description	2021/22 Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	1,921.00
6391	Adult Education Program	0.07
9010	Other Restricted Local	2,207.18
Total, Restricted Balance		<u>4,128.25</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	917,589.00	917,589.00	555,064.97	917,589.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			917,589.00	917,589.00	555,064.97	917,589.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	917,589.00	917,589.00	0.00	917,589.00	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			917,589.00	917,589.00	0.00	917,589.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	555,064.97	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	555,064.97	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	917,589.00	917,589.00	555,064.97	917,589.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			917,589.00	917,589.00	555,064.97	917,589.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			917,589.00	917,589.00	555,064.97	917,589.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	917,589.00	917,589.00	0.00	917,589.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			917,589.00	917,589.00	0.00	917,589.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			917,589.00	917,589.00	0.00	917,589.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,206,717.00	2,206,717.00	321,861.32	2,867,176.00	660,459.00	29.9%
3) Other State Revenue		8300-8599	121,000.00	121,000.00	23,449.40	121,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,684.00	53,684.00	1,288.10	53,684.00	0.00	0.0%
5) TOTAL, REVENUES			2,381,401.00	2,381,401.00	346,598.82	3,041,860.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,057,549.00	1,057,549.00	325,796.53	1,139,969.00	(82,420.00)	-7.8%
3) Employee Benefits		3000-3999	492,744.00	492,744.00	127,305.23	470,783.00	21,961.00	4.5%
4) Books and Supplies		4000-4999	709,850.00	709,850.00	267,057.07	1,365,517.00	(655,667.00)	-92.4%
5) Services and Other Operating Expenditures		5000-5999	121,958.00	121,958.00	6,689.07	100,458.00	21,500.00	17.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,300.00	79,300.00	0.00	79,300.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,461,401.00	2,461,401.00	726,847.90	3,156,027.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,000.00)	(80,000.00)	(380,249.08)	(114,167.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	40,000.00	40,000.00	0.00	0.00	(40,000.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	40,000.00	(40,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,000.00	40,000.00	0.00	(40,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,000.00)	(40,000.00)	(380,249.08)	(154,167.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,033,258.11	1,033,258.11		1,033,258.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,033,258.11	1,033,258.11		1,033,258.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,033,258.11	1,033,258.11		1,033,258.11		
2) Ending Balance, June 30 (E + F1e)			993,258.11	993,258.11		879,091.11		
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			993,258.11	993,258.11		879,091.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,206,717.00	2,206,717.00	321,861.32	2,867,176.00	660,459.00	29.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,206,717.00	2,206,717.00	321,861.32	2,867,176.00	660,459.00	29.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	121,000.00	121,000.00	23,449.40	121,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			121,000.00	121,000.00	23,449.40	121,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	53,044.00	53,044.00	(544.75)	53,044.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	140.00	140.00	0.00	140.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	500.00	500.00	1,832.85	500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,684.00	53,684.00	1,288.10	53,684.00	0.00	0.0%
TOTAL, REVENUES			2,381,401.00	2,381,401.00	346,598.82	3,041,860.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	793,160.00	793,160.00	243,276.64	891,641.00	(98,481.00)	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	143,340.00	143,340.00	47,780.00	143,340.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	121,049.00	121,049.00	34,739.89	104,988.00	16,061.00	13.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,057,549.00	1,057,549.00	325,796.53	1,139,969.00	(82,420.00)	-7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	239,994.00	239,994.00	59,827.04	220,006.00	19,988.00	8.3%
OASDI/Medicare/Alternative		3301-3302	80,099.00	80,099.00	22,247.10	81,937.00	(1,838.00)	-2.3%
Health and Welfare Benefits		3401-3402	146,003.00	146,003.00	39,057.24	147,579.00	(1,576.00)	-1.1%
Unemployment Insurance		3501-3502	12,883.00	12,883.00	1,629.02	5,914.00	6,969.00	54.1%
Workers' Compensation		3601-3602	13,765.00	13,765.00	4,544.83	15,347.00	(1,582.00)	-11.5%
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			492,744.00	492,744.00	127,305.23	470,783.00	21,961.00	4.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	63,650.00	63,650.00	24,508.53	102,817.00	(39,167.00)	-61.5%
Noncapitalized Equipment		4400	0.00	0.00	8,313.82	16,500.00	(16,500.00)	New
Food		4700	646,200.00	646,200.00	234,234.72	1,246,200.00	(600,000.00)	-92.9%
TOTAL, BOOKS AND SUPPLIES			709,850.00	709,850.00	267,057.07	1,365,517.00	(655,667.00)	-92.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	1,250.00	220.61	1,250.00	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	80,000.00	80,000.00	1,362.24	55,000.00	25,000.00	31.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,897.89	3,500.00	(3,500.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,500.00	3,500.00	170.27	3,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,300.00	35,300.00	2,872.01	35,300.00	0.00	0.0%
Communications		5900	1,908.00	1,908.00	166.05	1,908.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,958.00	121,958.00	6,689.07	100,458.00	21,500.00	17.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	79,300.00	79,300.00	0.00	79,300.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			79,300.00	79,300.00	0.00	79,300.00	0.00	0.0%
TOTAL, EXPENDITURES			2,461,401.00	2,461,401.00	726,847.90	3,156,027.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	40,000.00	40,000.00	0.00	0.00	(40,000.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	40,000.00	0.00	0.00	(40,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	40,000.00	(40,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	40,000.00	(40,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			40,000.00	40,000.00	0.00	(40,000.00)		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	879,090.34
9010	Other Restricted Local	0.77
Total, Restricted Balance		<u>879,091.11</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	3,216.00	(3,216.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	131,396.51	595,747.00	(595,747.00)	New
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	131,396.51	598,963.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(131,396.51)	(598,963.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	262,484.00	262,484.00	0.00	262,484.00	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			262,484.00	262,484.00	0.00	262,484.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			262,484.00	262,484.00	(131,396.51)	(336,479.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,484,366.16	1,484,366.16		1,484,366.16	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			1,484,366.16	1,484,366.16		1,484,366.16		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1,484,366.16	1,484,366.16		1,484,366.16		
2) Ending Balance, June 30 (E + F1e)								
			1,746,850.16	1,746,850.16		1,147,887.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	1,746,850.16	1,746,850.16		1,147,887.16		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	3,216.00	(3,216.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	3,216.00	(3,216.00)	New
CAPITAL OUTLAY								
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	131,396.51	595,747.00	(595,747.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	131,396.51	595,747.00	(595,747.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	131,396.51	598,963.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	262,484.00	262,484.00	0.00	262,484.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			262,484.00	262,484.00	0.00	262,484.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			262,484.00	262,484.00	0.00	262,484.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,242,101.06	5,242,101.06		5,242,101.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,242,101.06	5,242,101.06		5,242,101.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,242,101.06	5,242,101.06		5,242,101.06		
2) Ending Balance, June 30 (E + F1e)			5,242,101.06	5,242,101.06		5,242,101.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,242,101.06	5,242,101.06		5,242,101.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	400,203.00	400,203.00	149,298.66	400,203.00	0.00	0.0%
3) Employee Benefits		3000-3999	162,119.00	162,119.00	50,704.85	162,119.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,000.00	22,000.00	607,751.61	9,356,245.00	(9,334,245.00)	-42428.4%
5) Services and Other Operating Expenditures		5000-5999	128,100.00	128,100.00	85,267.75	239,758.00	(111,658.00)	-87.2%
6) Capital Outlay		6000-6999	0.00	0.00	10,811,827.39	93,738,472.00	(93,738,472.00)	New
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			712,422.00	712,422.00	11,704,850.26	103,896,797.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(712,422.00)	(712,422.00)	(11,704,850.26)	(103,896,797.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	318,685.00	318,685.00	0.00	318,685.00	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			318,685.00	318,685.00	0.00	318,685.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(393,737.00)	(393,737.00)	(11,704,850.26)	(103,578,112.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	104,501,405.69	104,501,405.69		104,501,405.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			104,501,405.69	104,501,405.69		104,501,405.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,501,405.69	104,501,405.69		104,501,405.69		
2) Ending Balance, June 30 (E + F1e)			104,107,668.69	104,107,668.69		923,293.69		
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	129,318.56	129,318.56		129,318.56		
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	103,978,350.13	103,978,350.13		793,975.13		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	15,300.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	318,301.00	318,301.00	106,100.40	318,301.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	81,902.00	81,902.00	27,898.26	81,902.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			400,203.00	400,203.00	149,298.66	400,203.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	91,686.00	91,686.00	27,315.94	91,686.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,822.00	27,822.00	9,674.99	27,822.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	32,431.00	32,431.00	10,884.52	32,431.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,922.00	4,922.00	746.56	4,922.00	0.00	0.0%
Workers' Compensation		3601-3602	5,258.00	5,258.00	2,082.84	5,258.00	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			162,119.00	162,119.00	50,704.85	162,119.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,000.00	22,000.00	3,136.24	394,036.00	(372,036.00)	-1691.1%
Noncapitalized Equipment		4400	0.00	0.00	604,615.37	8,962,209.00	(8,962,209.00)	New
TOTAL, BOOKS AND SUPPLIES			22,000.00	22,000.00	607,751.61	9,356,245.00	(9,334,245.00)	-42428.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	5,500.00	(5,500.00)	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	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	127,600.00	127,600.00	85,267.75	233,385.00	(105,785.00)	-82.9%
Communications		5900	500.00	500.00	0.00	873.00	(373.00)	-74.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,100.00	128,100.00	85,267.75	239,758.00	(111,658.00)	-87.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	124,417.32	443,172.00	(443,172.00)	New
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	10,570,009.53	84,362,748.00	(84,362,748.00)	New
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	117,400.54	8,932,552.00	(8,932,552.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	10,811,827.39	93,738,472.00	(93,738,472.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			712,422.00	712,422.00	11,704,850.26	103,896,797.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	318,685.00	318,685.00	0.00	318,685.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			318,685.00	318,685.00	0.00	318,685.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			318,685.00	318,685.00	0.00	318,685.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	129,318.56
Total, Restricted Balance		<u>129,318.56</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	564,708.17	623,500.00	523,500.00	523.5%
5) TOTAL, REVENUES			100,000.00	100,000.00	564,708.17	623,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	54,772.67	92,691.00	(17,691.00)	-23.6%
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			75,000.00	75,000.00	54,772.67	92,691.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	509,935.50	530,809.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	25,000.00	509,935.50	530,809.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	640,897.80	640,897.80		640,897.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			640,897.80	640,897.80		640,897.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			640,897.80	640,897.80		640,897.80		
2) Ending Balance, June 30 (E + F1e)			665,897.80	665,897.80		1,171,706.80		
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	665,897.80	665,897.80		1,171,706.80		
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)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	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%
Fees and Contracts Mitigation/Developer Fees		8681	97,000.00	97,000.00	564,708.17	620,500.00	523,500.00	539.7%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	564,708.17	623,500.00	523,500.00	523.5%
TOTAL, REVENUES			100,000.00	100,000.00	564,708.17	623,500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	54,772.67	92,691.00	(17,691.00)	-23.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	75,000.00	54,772.67	92,691.00	(17,691.00)	-23.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			75,000.00	75,000.00	54,772.67	92,691.00		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1,171,706.80
Total, Restricted Balance		<u>1,171,706.80</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	740.00	20,560.00	(20,560.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	236,211.62	604,584.00	(604,584.00)	New
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	236,951.62	625,144.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(236,951.62)	(625,144.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(236,951.62)	(625,144.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	818,934.67	818,934.67		818,934.67	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)			818,934.67	818,934.67		818,934.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			818,934.67	818,934.67		818,934.67		
2) Ending Balance, June 30 (E + F1e)			818,934.67	818,934.67		193,790.67		
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		9740	802,596.97	802,596.97		177,452.97		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,337.70	16,337.70		16,337.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	740.00	20,560.00	(20,560.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	740.00	20,560.00	(20,560.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	2,500.00	(2,500.00)	New
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	236,211.62	567,955.00	(567,955.00)	New
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	34,129.00	(34,129.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	236,211.62	604,584.00	(604,584.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	236,951.62	625,144.00		

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

Resource	Description	2021/22 Projected Year Totals
7710	State School Facilities Projects	177,452.97
Total, Restricted Balance		<u>177,452.97</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	388,572.58	388,572.58		388,572.58	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)			388,572.58	388,572.58		388,572.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			388,572.58	388,572.58		388,572.58		
2) Ending Balance, June 30 (E + F1e)			388,572.58	388,572.58		388,572.58		
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	321.25	321.25		321.25		
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	388,251.33	388,251.33		388,251.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	321.25
Total, Restricted Balance		<u>321.25</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,581,780.00	14,581,780.00	0.00	14,581,780.00	0.00	0.0%
5) TOTAL, REVENUES			14,581,780.00	14,581,780.00	0.00	14,581,780.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,700,643.00	17,700,643.00	0.00	17,700,643.00	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			17,700,643.00	17,700,643.00	0.00	17,700,643.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,118,863.00)	(3,118,863.00)	0.00	(3,118,863.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,118,863.00)	(3,118,863.00)	0.00	(3,118,863.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,959,045.80	14,959,045.80		14,959,045.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,959,045.80	14,959,045.80		14,959,045.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,959,045.80	14,959,045.80		14,959,045.80		
2) Ending Balance, June 30 (E + F1e)			11,840,182.80	11,840,182.80		11,840,182.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,840,182.80	11,840,182.80		11,840,182.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,581,780.00	14,581,780.00	0.00	14,581,780.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,581,780.00	14,581,780.00	0.00	14,581,780.00	0.00	0.0%
TOTAL, REVENUES			14,581,780.00	14,581,780.00	0.00	14,581,780.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	12,175,000.00	12,175,000.00	0.00	12,175,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	5,525,643.00	5,525,643.00	0.00	5,525,643.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,700,643.00	17,700,643.00	0.00	17,700,643.00	0.00	0.0%
TOTAL, EXPENDITURES			17,700,643.00	17,700,643.00	0.00	17,700,643.00		

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,190.12	14,190.12		14,190.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,190.12	14,190.12		14,190.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,190.12	14,190.12		14,190.12		
2) Ending Balance, June 30 (E + F1e)			14,190.12	14,190.12		14,190.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,190.12	14,190.12		14,190.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	9,002.74	45,195.00	(45,195.00)	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	9,002.74	45,195.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(9,002.74)	(45,195.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,000.00	75,000.00	0.00	75,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			75,000.00	75,000.00	(9,002.74)	29,805.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	357,381.20	357,381.20		357,381.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,381.20	357,381.20		357,381.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			357,381.20	357,381.20		357,381.20		
2) Ending Net Position, June 30 (E + F1e)			432,381.20	432,381.20		387,186.20		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	432,381.20	432,381.20		387,186.20		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	9,002.74	45,195.00	(45,195.00)	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	9,002.74	45,195.00	(45,195.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	9,002.74	45,195.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			75,000.00	75,000.00	0.00	75,000.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,271.41	7,271.41	6,843.80	7,270.59	(0.82)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,271.41	7,271.41	6,843.80	7,270.59	(0.82)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	76.47	76.47	76.47	76.47	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	76.47	76.47	76.47	76.47	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,347.88	7,347.88	6,920.27	7,347.06	(0.82)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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: _____ 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: Nancy Walker Telephone: 415-493-4219
Title: Director, Fiscal Services E-mail: nwalker@nUSD.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	101,128,479.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,307,763.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	215,850.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	656,169.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,470.00
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)				878,489.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	114,167.00
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)				94,056,394.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		6,920.27
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,591.43
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	80,867,418.61	11,005.54
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)	80,867,418.61	11,005.54
B. Required effort (Line A.2 times 90%)	72,780,676.75	9,904.99
C. Current year expenditures (Line I.E and Line II.B)	94,056,394.00	13,591.43
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,074,146.00
- 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) 75,442,394.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.07%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,027,196.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,346,684.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	33,086.00
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)	338,271.17
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,745,237.17
9. Carry-Forward Adjustment (Part IV, Line F)	(607,153.93)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,138,083.24

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	59,463,348.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,051,985.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,897,901.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	915,938.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,061,148.00
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)	43,861.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	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)	7,973,059.83
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	248,193.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	917,589.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,830,527.00
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)	92,403,549.83

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)	5.14%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	4.48%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,745,237.17</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(307,157.28)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.46%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.49%) times Part III, Line B19); zero if positive	<u>(607,153.93)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(607,153.93)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.48%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-303,576.97) is applied to the current year calculation and the remainder (\$-303,576.96) is deferred to one or more future years:	<u>4.81%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-202,384.64) is applied to the current year calculation and the remainder (\$-404,769.29) is deferred to one or more future years:	<u>4.92%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(607,153.93)</u>

Approved indirect cost rate: 5.46%
Highest rate used in any program: 8.49%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,204,445.00	28,379.00	2.36%
01	3213	1,317,479.00	111,800.00	8.49%
01	3550	43,759.00	1,892.00	4.32%
01	4035	175,627.00	6,605.00	3.76%
01	4127	52,138.00	2,639.00	5.06%
01	4201	26,962.00	1,412.00	5.24%
01	4203	136,091.00	1,189.00	0.87%
01	6010	114,930.00	5,746.00	5.00%
01	6387	204,663.00	11,059.00	5.40%
01	6500	10,144,605.00	539,109.00	5.31%
01	6695	235,180.00	12,840.00	5.46%
01	8150	2,563,508.00	139,209.00	5.43%
01	9010	6,766,020.00	35,544.00	0.53%
11	6391	243,922.00	12,000.00	4.92%
13	5310	1,796,360.00	79,300.00	4.41%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	73,392,056.00	-3.31%	70,959,464.00	0.79%	71,519,943.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,415,149.00	-0.63%	1,406,200.00	-2.14%	1,376,045.00
4. Other Local Revenues	8600-8799	356,499.00	0.33%	357,658.00	0.10%	358,024.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(12,852,734.00)	14.01%	(14,653,185.00)	30.17%	(19,074,704.00)
6. Total (Sum lines A1 thru A5c)		62,425,970.00	-6.86%	58,145,137.00	-6.69%	54,254,308.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,336,249.00		31,945,030.00
b. Step & Column Adjustment				455,932.00		392,290.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				152,849.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,336,249.00	1.94%	31,945,030.00	1.23%	32,337,320.00
2. Classified Salaries						
a. Base Salaries				8,938,708.00		9,315,562.00
b. Step & Column Adjustment				196,271.00		200,196.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				180,583.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,938,708.00	4.22%	9,315,562.00	2.15%	9,515,758.00
3. Employee Benefits	3000-3999	13,875,492.00	10.09%	15,275,855.00	0.84%	15,404,862.00
4. Books and Supplies	4000-4999	976,943.00	-15.90%	821,569.00	0.28%	823,887.00
5. Services and Other Operating Expenditures	5000-5999	4,963,049.00	-1.29%	4,899,229.00	1.12%	4,953,909.00
6. Capital Outlay	6000-6999	132,800.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	457,885.00	2.48%	469,241.00	3.11%	483,834.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(988,723.00)	-13.24%	(857,847.00)	0.00%	(857,847.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	75,000.00	0.00%	75,000.00	0.00%	75,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		59,767,403.00	3.64%	61,943,639.00	1.28%	62,736,723.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,658,567.00		(3,798,502.00)		(8,482,415.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,534,661.31		17,193,228.31		13,394,726.31
2. Ending Fund Balance (Sum lines C and D1)		17,193,228.31		13,394,726.31		4,912,311.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	31,256.00		31,256.00		31,256.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,278,570.00		7,278,570.00		1,970,500.22
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,033,854.00		2,873,317.32		2,910,555.09
2. Unassigned/Unappropriated	9790	6,849,548.31		3,211,582.99		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,193,228.31		13,394,726.31		4,912,311.31

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,033,854.00		2,873,317.32		2,910,555.09
c. Unassigned/Unappropriated	9790	6,849,548.31		3,211,582.99		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		9,883,402.31		6,084,900.31		2,910,555.09
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Refer to MYP Budget Assumptions & Narrative						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	6,262,401.00	-45.01%	3,443,734.00	0.02%	3,444,384.00
3. Other State Revenues	8300-8599	10,568,145.00	-50.74%	5,205,907.00	0.00%	5,205,907.00
4. Other Local Revenues	8600-8799	10,933,955.00	-4.70%	10,419,732.00	-41.02%	6,146,028.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	12,852,734.00	14.01%	14,653,185.00	30.17%	19,074,704.00
6. Total (Sum lines A1 thru A5c)		40,617,235.00	-16.97%	33,722,558.00	0.44%	33,871,023.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,059,084.00		8,808,991.00
b. Step & Column Adjustment				151,670.00		105,330.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,401,763.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,059,084.00	-12.43%	8,808,991.00	1.20%	8,914,321.00
2. Classified Salaries						
a. Base Salaries				4,786,216.00		4,814,942.00
b. Step & Column Adjustment				120,758.00		120,091.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(92,032.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,786,216.00	0.60%	4,814,942.00	2.49%	4,935,033.00
3. Employee Benefits	3000-3999	9,642,709.00	0.13%	9,655,498.00	0.87%	9,739,748.00
4. Books and Supplies	4000-4999	4,461,256.50	-77.06%	1,023,595.00	0.33%	1,026,993.00
5. Services and Other Operating Expenditures	5000-5999	7,719,860.50	-24.63%	5,818,579.00	1.37%	5,898,315.00
6. Capital Outlay	6000-6999	926,067.00	-98.23%	16,424.00	0.00%	16,424.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,287,291.00	2.65%	2,347,860.00	2.36%	2,403,230.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	897,423.00	-14.58%	766,547.00	0.00%	766,547.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	581,169.00	0.00%	581,169.00	0.00%	581,169.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,361,076.00	-18.20%	33,833,605.00	1.32%	34,281,780.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(743,841.00)		(111,047.00)		(410,757.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,660,500.03		5,916,659.03		5,805,612.03
2. Ending Fund Balance (Sum lines C and D1)		5,916,659.03		5,805,612.03		5,394,855.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,916,659.03		5,805,612.03		5,394,855.03
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		5,916,659.03		5,805,612.03		5,394,855.03
(Line D3f must agree with line D2)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	73,392,056.00	-3.31%	70,959,464.00	0.79%	71,519,943.00
2. Federal Revenues	8100-8299	6,337,401.00	-44.48%	3,518,734.00	0.02%	3,519,384.00
3. Other State Revenues	8300-8599	11,983,294.00	-44.82%	6,612,107.00	-0.46%	6,581,952.00
4. Other Local Revenues	8600-8799	11,290,454.00	-4.54%	10,777,390.00	-39.65%	6,504,052.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		103,043,205.00	-10.85%	91,867,695.00	-4.07%	88,125,331.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,395,333.00		40,754,021.00
b. Step & Column Adjustment				607,602.00		497,620.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,248,914.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,395,333.00	-1.55%	40,754,021.00	1.22%	41,251,641.00
2. Classified Salaries						
a. Base Salaries				13,724,924.00		14,130,504.00
b. Step & Column Adjustment				317,029.00		320,287.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				88,551.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,724,924.00	2.96%	14,130,504.00	2.27%	14,450,791.00
3. Employee Benefits	3000-3999	23,518,201.00	6.01%	24,931,353.00	0.86%	25,144,610.00
4. Books and Supplies	4000-4999	5,438,199.50	-66.07%	1,845,164.00	0.31%	1,850,880.00
5. Services and Other Operating Expenditures	5000-5999	12,682,909.50	-15.49%	10,717,808.00	1.25%	10,852,224.00
6. Capital Outlay	6000-6999	1,058,867.00	-98.45%	16,424.00	0.00%	16,424.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,745,176.00	2.62%	2,817,101.00	2.48%	2,887,064.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(91,300.00)	0.00%	(91,300.00)	0.00%	(91,300.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	656,169.00	0.00%	656,169.00	0.00%	656,169.00
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)		101,128,479.00	-5.29%	95,777,244.00	1.30%	97,018,503.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,914,726.00		(3,909,549.00)		(8,893,172.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,195,161.34		23,109,887.34		19,200,338.34
2. Ending Fund Balance (Sum lines C and D1)		23,109,887.34		19,200,338.34		10,307,166.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	31,256.00		31,256.00		31,256.00
b. Restricted	9740	5,916,659.03		5,805,612.03		5,394,855.03
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,278,570.00		7,278,570.00		1,970,500.22
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,033,854.00		2,873,317.32		2,910,555.09
2. Unassigned/Unappropriated	9790	6,849,548.31		3,211,582.99		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,109,887.34		19,200,338.34		10,307,166.34

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,033,854.00		2,873,317.32		2,910,555.09
c. Unassigned/Unappropriated	9790	6,849,548.31		3,211,582.99		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,883,402.31		6,084,900.31		2,910,555.09
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.77%		6.35%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		6,843.80		6,696.55		6,618.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		101,128,479.00		95,777,244.00		97,018,503.00
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)		101,128,479.00		95,777,244.00		97,018,503.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,033,854.37		2,873,317.32		2,910,555.09
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,033,854.37		2,873,317.32		2,910,555.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(3,500.00)	0.00	(91,300.00)				
Other Sources/Uses Detail					40,000.00	656,169.00		
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	12,000.00	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	3,500.00	0.00	79,300.00	0.00				
Other Sources/Uses Detail					0.00	40,000.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					262,484.00	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					318,685.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					75,000.00	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								
Fund Reconciliation					0.00			
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,500.00	(3,500.00)	91,300.00	(91,300.00)	696,169.00	696,169.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	7,271.00	7,270.59		
Charter School	0.00	0.00		
Total ADA	7,271.00	7,270.59	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	7,065.16	6,843.80		
Charter School				
Total ADA	7,065.16	6,843.80	-3.1%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	7,053.06	6,696.55		
Charter School				
Total ADA	7,053.06	6,696.55	-5.1%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Prior to 20-21 and the COVID pandemic, projected enrollment fell within the standard of +/- 2%. In 20-21, NUSD projected 7,432 (126 less than the prior year), the actual decrease was (352 less or 3%) & attributed to COVID/School Closures/Distance Learning, a number of families moved out of Novato/CA, others opted for private schools. The assumption at budget development was 103 students would be returning due to schools reopening which did not materialize. Additionally, NUSD's average daily attendance rate has gone down as a result of COVID, staff is monitoring enrollment/ADA counts daily & vaccination clinics are being held on site for students that meet the age limit for the vaccine.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	7,309	7,160		
Charter School				
Total Enrollment	7,309	7,160	-2.0%	Met
1st Subsequent Year (2022-23)				
District Regular	7,285	7,005		
Charter School				
Total Enrollment	7,285	7,005	-3.8%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	7,296	6,922		
Charter School				
Total Enrollment	7,296	6,922	-5.1%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Prior to 20-21 and the COVID pandemic, projected enrollment fell within the standard of +/- 2%. In 20-21, NUSD projected 7,432 (126 less than the prior year), the actual decrease was (352 less or 3%) & attributed to COVID/School Closures/Distance Learning, a number of families moved out of Novato/CA, others opted for private schools. The assumption at budget development was 103 students would be returning due to schools reopening which did not materialize. NUSD is monitoring enrollment/ADA counts daily & collecting data when a student leaves the district.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	7,125	7,419	
Charter School			
Total ADA/Enrollment	7,125	7,419	96.0%
Second Prior Year (2019-20)			
District Regular	7,269	7,558	
Charter School			
Total ADA/Enrollment	7,269	7,558	96.2%
First Prior Year (2020-21)			
District Regular	7,271	7,206	
Charter School	0		
Total ADA/Enrollment	7,271	7,206	100.9%
Historical Average Ratio:			97.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	6,844	7,160		
Charter School	0			
Total ADA/Enrollment	6,844	7,160	95.6%	Met
1st Subsequent Year (2022-23)				
District Regular	6,697	7,005		
Charter School				
Total ADA/Enrollment	6,697	7,005	95.6%	Met
2nd Subsequent Year (2023-24)				
District Regular	6,618	6,922		
Charter School				
Total ADA/Enrollment	6,618	6,922	95.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	74,456,606.00	74,472,749.00	0.0%	Met
1st Subsequent Year (2022-23)	74,269,968.00	72,163,940.00	-2.8%	Not Met
2nd Subsequent Year (2023-24)	76,380,081.00	72,789,923.00	-4.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

FY 2021-22 is the final year of the hold harmless legislation that allows districts to use 2019-20 P2 ADA for LCFF funding purposes. NUSD's enrollment is projected to continue to decline in 2023 and 2024. NUSD is using a more conservative rate of attendance (95.5%) to account for the rise in student absences and COVID protocols.

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)	54,503,840.47	60,190,837.76	90.6%
Second Prior Year (2019-20)	54,881,696.55	60,164,687.83	91.2%
First Prior Year (2020-21)	48,721,454.18	53,573,029.22	90.9%
Historical Average Ratio:			90.9%

	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):	87.9% to 93.9%	87.9% to 93.9%	87.9% to 93.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	54,150,449.00	59,692,403.00	90.7%	Met
1st Subsequent Year (2022-23)	56,536,447.00	61,868,639.00	91.4%	Met
2nd Subsequent Year (2023-24)	57,257,940.00	62,661,723.00	91.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	3,045,908.00	6,337,401.00	108.1%	Yes
1st Subsequent Year (2022-23)	7,322,399.00	3,518,734.00	-51.9%	Yes
2nd Subsequent Year (2023-24)	3,045,908.00	3,519,384.00	15.5%	Yes

Explanation:
(required if Yes)

Inclusion of 20-21 unearned revenues include \$535K in Title I, II & III, \$2.66M in ESSER II & III, and 21-22 revenue \$45.6K in Perkins Grant and \$32K ARP-HCY II funding. The MYP does not include the one-time revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	6,618,823.00	11,983,294.00	81.0%	Yes
1st Subsequent Year (2022-23)	6,618,823.00	6,612,107.00	-0.1%	No
2nd Subsequent Year (2023-24)	6,618,823.00	6,581,952.00	-0.6%	No

Explanation:
(required if Yes)

Inclusion of 20-21 unearned state revenues includes \$216K CTEIG grant and \$1.76M in In-Person Instruction grant and New one-time 21-22 revenues include \$971K Expanding Learning Opportunity Program grant, \$100K Universal Pre-K Planning Grant, \$1.6 M Educator Effectiveness Block Grant, \$537K Special Education Recovery Grant, \$95K Conflict Resolution Grant. The MYP does not include the one-time revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	9,877,170.00	11,290,454.00	14.3%	Yes
1st Subsequent Year (2022-23)	9,877,170.00	10,777,390.00	9.1%	Yes
2nd Subsequent Year (2023-24)	5,920,926.00	6,504,052.00	9.8%	Yes

Explanation:
(required if Yes)

FY 21-22, increase in local funding includes \$280K projected Special Education AB602 funding, \$400K County of Marin BHRS Grant, \$385K various MCF grants, \$75K MCOE CASS Grant and \$130K school site donations. The MYP does not include any of the one-time funding sources, additionally in FY 23-24, \$4M in Parcel Tax funding has been taken out.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	2,428,957.00	5,438,199.50	123.9%	Yes
1st Subsequent Year (2022-23)	2,113,056.00	1,845,164.00	-12.7%	Yes
2nd Subsequent Year (2023-24)	2,140,636.00	1,850,880.00	-13.5%	Yes

Explanation:
(required if Yes)

FY 2021-22 includes carryover and budgeted expenditures related to the new one-time funding noted above. The MYP does not include one-time expenditures funded out of one-time revenue sources.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	12,036,385.00	12,682,909.50	5.4%	Yes
1st Subsequent Year (2022-23)	11,007,118.00	10,717,808.00	-2.6%	No
2nd Subsequent Year (2023-24)	11,563,280.00	10,852,224.00	-6.1%	Yes

Explanation:
(required if Yes)

FY 2021-22 includes carryover and budgeted expenditures related to the new one-time funding noted above. The MYP does not include one-time expenditures funded out of one-time revenue sources.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	19,541,901.00	29,611,149.00	51.5%	Not Met
1st Subsequent Year (2022-23)	23,818,392.00	20,908,231.00	-12.2%	Not Met
2nd Subsequent Year (2023-24)	15,585,657.00	16,605,388.00	6.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	14,465,342.00	18,121,109.00	25.3%	Not Met
1st Subsequent Year (2022-23)	13,120,174.00	12,562,972.00	-4.2%	Met
2nd Subsequent Year (2023-24)	13,703,916.00	12,703,104.00	-7.3%	Not Met

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

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

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

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

Inclusion of 20-21 unearned revenues include \$535K in Title I, II & III, \$2.66M in ESSER II & III, and 21-22 revenue \$45.6K in Perkins Grant and \$32K ARP-HCY II funding. The MYP does not include the one-time revenues.

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

Inclusion of 20-21 unearned state revenues includes \$216K CTEIG grant and \$1.76M in In-Person Instruction grant and New one-time 21-22 revenues include \$971K Expanding Learning Opportunity Program grant, \$100K Universal Pre-K Planning Grant, \$1.6 M Educator Effectiveness Block Grant, \$537K Special Education Recovery Grant, \$95K Conflict Resolution Grant. The MYP does not include the one-time revenues.

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

FY 21-22, increase in local funding includes \$280K projected Special Education AB602 funding, \$400K County of Marin BHRS Grant, \$385K various MCF grants, \$75K MCOE CASS Grant and \$130K school site donations. The MYP does not include any of the one-time funding sources, additionally in FY 23-24, \$4M in Parcel Tax funding has been taken out.

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

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

FY 2021-22 includes carryover and budgeted expenditures related to the new one-time funding noted above. The MYP does not include one-time expenditures funded out of one-time revenue sources.

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

FY 2021-22 includes carryover and budgeted expenditures related to the new one-time funding noted above. The MYP does not include one-time expenditures funded out of one-time revenue sources.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,812,468.47	2,812,507.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,812,507.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.8%	6.4%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	2.1%	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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	2,658,567.00	59,767,403.00	N/A	Met
1st Subsequent Year (2022-23)	(3,798,502.00)	61,943,639.00	6.1%	Not Met
2nd Subsequent Year (2023-24)	(8,482,415.00)	62,736,723.00	13.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Increased STRS/PERS pension costs and declining enrollment are two factors that have contributed to NUSD's deficit spending. A budget advisory committee was formed in September to support the Superintendent and the district in determining recommendations for on-going budget solutions to bring the budget into alignment. NUSD is taking the necessary steps to develop a deficit reduction and recovery plan for implementation in 2022-23. The MYP for FY 2023-24 also includes the removal of the current parcel tax revenue that expires at the end of FY 2022-23.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	23,109,887.34	Met
1st Subsequent Year (2022-23)	19,200,338.34	Met
2nd Subsequent Year (2023-24)	10,307,166.34	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	8,686,436.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	6,844	6,697	6,618
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	101,128,479.00	95,777,244.00	97,018,503.00
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)	101,128,479.00	95,777,244.00	97,018,503.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,033,854.37	2,873,317.32	2,910,555.09
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,033,854.37	2,873,317.32	2,910,555.09

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,033,854.00	2,873,317.32	2,910,555.09
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,849,548.31	3,211,582.99	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)	9,883,402.31	6,084,900.31	2,910,555.09
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.77%	6.35%	3.00%
District's Reserve Standard (Section 10B, Line 7):	3,033,854.37	2,873,317.32	2,910,555.09
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(12,968,575.00)	(12,852,734.00)	-0.9%	(115,841.00)	Met
1st Subsequent Year (2022-23)	(13,743,683.00)	(14,653,185.00)	6.6%	909,502.00	Not Met
2nd Subsequent Year (2023-24)	(15,304,638.00)	(19,074,704.00)	24.6%	3,770,066.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	40,000.00	New	40,000.00	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	696,169.00	656,169.00	-5.7%	(40,000.00)	Not Met
1st Subsequent Year (2022-23)	377,484.00	656,169.00	73.8%	278,685.00	Not Met
2nd Subsequent Year (2023-24)	377,484.00	656,169.00	73.8%	278,685.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Use of one-time funds and savings from unfilled positions decreased this year's contribution to Special Ed. The increase in the contribution for FY 22-23 is attributed to full year compensation costs, step/column movement and increased STRS/PERS rates. For FY 23-24, the increase in the contribution accounts for the programs/positions paid for out of the current parcel tax that will expire at the end of FY 22-23.

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

Explanation:
(required if NOT met)

FY 21-22, return of \$40K from the FANS program from FY 21-22. The MYP at budget adoption did not include the annual transfer of \$318K in Redevelopment Agency (RDA) revenues to Fund 21 or removal of the \$40K interfund transfer to the FANS program.

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

Explanation:
(required if NOT met)

Current year, removal of \$40K contribution to FANS

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	22	Fund 51	7439	139,230,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	2xxx	540,071

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

Self-Insurance		Fund 67	9510	200,000
TOTAL:				139,970,071

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	17,487,845	17,700,643	12,150,393	12,717,768
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Self-Insurance				
Total Annual Payments:	17,487,845	17,700,643	12,150,393	12,717,768
Has total annual payment increased over prior year (2020-21)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation bond payments are paid by the tax payers that reside within the City of Novato.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	1,520,240.00	1,319,622.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,520,240.00	1,319,622.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019	Jun 30, 2021

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	103,297.00	
1st Subsequent Year (2022-23)	103,297.00	
2nd Subsequent Year (2023-24)	103,297.00	
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	60,000.00	60,000.00
1st Subsequent Year (2022-23)	60,000.00	60,000.00
2nd Subsequent Year (2023-24)	60,000.00	60,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	67,200.00	63,175.00
1st Subsequent Year (2022-23)	67,200.00	76,111.00
2nd Subsequent Year (2023-24)	67,200.00	97,604.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	28	43
1st Subsequent Year (2022-23)	28	26
2nd Subsequent Year (2023-24)	28	43

Data must be entered.
Data must be entered.
Data must be entered.

4. Comments:

Eligibility requirements, 55 years of age, 15 years of service with the district, \$2,400 annually up to age 65

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	200,000.00	200,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

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

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	60,000.00	75,000.00
1st Subsequent Year (2022-23)	60,000.00	75,000.00
2nd Subsequent Year (2023-24)	60,000.00	75,000.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	409.2	422.3	409.4	409.4

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	445,696		
	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

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)

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

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

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)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	0.0	244.3	235.6	235.6

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

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

Negotiations Settled Since Budget Adoption

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

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

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

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	46.8	51.3	47.3	47.3

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A9 - Yes, Superintendent and CBO (ASBO)

End of School District First Interim Criteria and Standards Review

The Marin Common Message

2021-22 First Interim

MARIN COUNTY OFFICE OF EDUCATION

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First Interim 2021-22 Budget Key Guidance

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

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

Significant Changes Since Budget Adoption

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

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

In addition, AB 167 provides additional time for requests to change grades to Pass/No Pass received after October 1, 2021. The requirements for this section impose a state-mandated local program. Finally, AB 167 allows substitute teachers to serve in any one assignment for up to 60 cumulative days for the 2021-22 school year.

Independent Study

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

Although AB 130, the education omnibus budget trailer bill, did not change the method used to generate a day of attendance for apportionment purposes in independent study, both

temporary (2021-22 only) and permanent changes to independent study program requirements were made and are conditions of apportionment.

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

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

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

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

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

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

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

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

Federal and State Funds

Elementary and Secondary School Emergency Relief (ESSER III) Fund

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

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

American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER III) fund FAQs and responses may be found here: <https://www.cde.ca.gov/fg/cr/esseriiepfags.asp>

ARP Act Elementary and Secondary School Emergency Relief (ESSER III) fund Expenditure Plan FAQs and responses may be found here: <https://www.cde.ca.gov/fg/cr/esseriiepfags.asp>

Federal Stimulus Reporting

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

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

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

New Plan Requirements

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

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

Planning Factors for 2021-22 and MYPs

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

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

Expanded Learning Opportunities Program

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

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

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

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

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

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

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

Local Control Accountability Plan

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

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

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

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

Reserves / Reserve Cap

The school district reserve cap will be triggered for the first time in 2022-23. Small (less than 2,501 ADA) and community funded districts are exempt from this cap.

Districts should plan ahead to ensure they are able to manage the reserve cap requirements. Funds that are in the committed portion of the fund balance are not included in the reserve cap calculation; therefore, affected districts might consider a Board resolution that will set aside funds to create a stabilization reserve or for other specific uses. School district boards are further encouraged to adopt a formal policy regarding their minimum reserves. In all cases, districts are encouraged to maintain reserves in excess of the minimum requirement.

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

Early Childhood Education

California Prekindergarten Planning and Implementation Grant Program

AB 167 established the California Prekindergarten Planning and Implementation Grant Program with \$300 million in one-time Prop. 98 funds to be allocated as follows:

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

Of the remaining funds after the above allocations:

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

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

California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program

SB 167 established the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to fund one-time grants to school districts to construct new school facilities or retrofit existing school facilities to provide TK classrooms and full-day kindergarten classrooms and for the construction of new preschool classrooms, the modernization of existing preschool classrooms, or the modernization of existing kindergarten

and grade 1 to 12, inclusive, classrooms that would be converted to provide California state preschool programs operated by school districts on a public school site. These grant funds shall not be used to purchase or install portable classrooms.

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

Summary

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