



CUPERTINO UNION  
SCHOOL DISTRICT

2021-2022

# Second Interim Budget



## **BOARD OF EDUCATION**

Satheesh Madhathil, President  
Sylvia Leong, Vice President  
Phyllis Vogel, Board Clerk  
Lori Cunningham, Board Member  
Jerry Liu, Board Member

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Michael Ghelber, Associate Superintendent, Human Resources  
Chris Jew, Chief Business Officer  
Allison Liner, Associate Superintendent, Educational Services  
Leslie Mains, Chief Engagement Officer  
Mahmoud Abed, Sr. Director, Information Technology

## **DISTRICT PRIORITIES**

### **1. Academic Excellence**

Support each child in demonstrating the skills, competencies and characteristics embedded in the District's Strategic Plan and the CUSD Portrait of a Learner. Provide the resources to support students to thrive academically, socially, emotionally and in physical fitness by supporting the Whole Child and fostering engaging, positive, safe learning environments.

### **2. Stakeholder Engagement and Involvement**

Actively engage all Stakeholders (staff, students, families, community) in supporting the implementation of the CUSD Strategic Plan and bringing our plan to life across our community.

### **3. District Sustainability**

Develop a long-term fiscal plan that sustains the financial needs of the District to support staff and students and provide resources throughout declining enrollment.

**CUPERTINO UNION SCHOOL DISTRICT**  
**2021-2022 SECOND INTERIM BUDGET**

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<b>2021-2022 Budget Development Calendar</b>	
<b>Phase I</b>	
May 12, 2021	Budget Advisory Committee Meeting
May 20, 2021	2021-2022 Preliminary Budget Update to the Board
June 3, 2021	2021-2022 Preliminary Budget/Assumptions to the Board (May Revision)
June 17, 2021	Board Adoption of 2021-2022 District Budget. Hold a Public Hearing on Budget Adoption
<b>Phase II</b>	
August 12, 2021	Present 2021-2022 Revised Budget (45 Days after based on final State Budget) to the Board for approval
September 9, 2021	Present 2021-2022 Unaudited Actuals to the Board
September 15, 2021	Budget Advisory Committee Meeting (Approved Budget)
December 1, 2021	Budget Advisory Committee Meeting (First Interim)
December 9, 2021	Present 2021-2022 First Interim Budget to the Board
December 16, 2021	Present 2021-2022 First Interim Budget to the Board for approval
<b>Phase III</b>	
January 13, 2022	Present 2020-2021 Audit Report to the Board
January 27, 2022	Present Governor's January budget update to the Board
February 16, 2022	Budget Advisory Committee Meeting (Second Interim)
February 28, 2022	Present 2021-2022 Second Interim Budget to the Board
March 10, 2022	Present 2021-2022 Second Interim Budget to the Board for approval



## BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

### General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

### Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

### Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

# California Department of Education

## Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and other interested in school finance.

<b>STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT</b>						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

<b>REVENUE ACCOUNTS</b>						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

<b>EXPENDITURE ACCOUNTS</b>						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

<b>CUSD Customized Chart of Accounts per SACS Structure</b>								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

## **Chart of Accounts**

### **Fund:**

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

### **Location:**

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

### **Resource:**

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

### **Goal:**

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

### **Function:**

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

### **Object:**

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

### **Local Program:**

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

### **Project Year:**

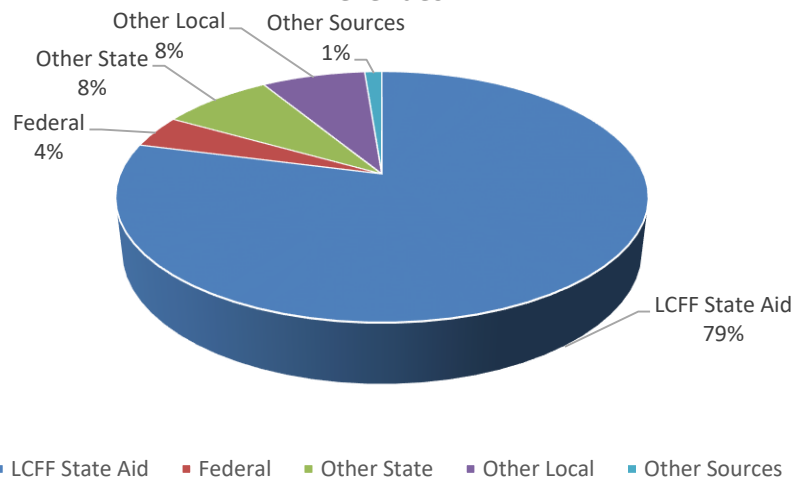
- Classifies the activities of the same grant with different project years within the fiscal year.

### **Cost Center:**

- Classifies the source of activity whether it's a school site or a department.

# General Fund Revenues 2021-2022 Second Interim

2021-22 Second Interim General Fund Projected Revenues



## 79% of the District's revenues are generated from the District's State Aid

Most of the District's General Fund revenue is generated from the District's state aid from the Local Control Funding Formula (LCFF). Public education--unlike any other public agency--receives most of its revenue based on the population it serves. Other major sources of revenues are the local income and the categorical income from the State. The local income includes the Measure H Parcel Taxes, which generate a total of \$8.6M for eight years which ends in June 2023. The categorical income is from both the restricted and unrestricted programs. Most of the categorical programs are now unrestricted, part of the LCFF.

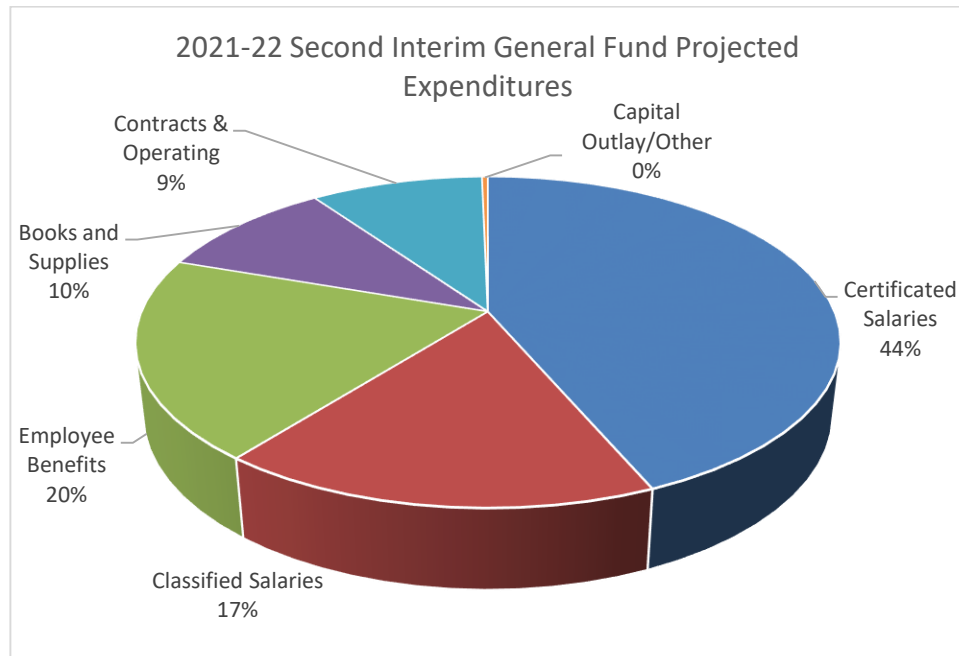
Federal income is a small corner of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor and not the local Board of Education.

The \$9.4 million STRS on Behalf (GASB 68) revenue is not included in the calculation and the graph on the left. GASB 68 is a requirement for accrual-basis recognition by state and local government of employer costs and obligations for pensions. STRS on Behalf is a recorded journal entry in revenue object code 8590 with an offset entry of expenditure object codes 3101 and 3102 with Resource code 7690, in the equal amount as the revenue. It is an "in(revenue)-and-out(expenditure)" entry to capture the State's STRS on-behalf contribution.

The District's total resources for revenue in the budget year include a "beginning balance," which is a restricted and unrestricted carryover balance of funding from the prior year. A portion of the beginning balanced must remain as a Reserve for Economic Uncertainties.

General Fund Sources	In Millions
LCFF	\$155.7
Federal	\$4.6
One-time Federal COVID-19 Relief	\$3.6
State	\$9.2
One-time State COVID-19 Relief	\$6.6
Other Local	\$14.8
Other Sources	\$2.5
Total Revenue	\$197.0
Beginning Fund Balance	\$43.4
<b>Total General Fund</b>	<b>\$240.4</b>

# General Fund Expenditures 2021-2022 Second Interim



General Fund Sources	In Millions
Certificated Salary	\$85.1
Classified Salary	\$33.4
Employee Benefits	\$38.4
Books & Supplies	\$19.4
Services & Other Operations	\$18.4
Capital Outlay	\$631K
<b>Total Expenditure Budget</b>	<b>\$195.3</b>

Most of the expenditures of the District are to pay the salaries and benefits of its employees. It takes people to teach people and in Cupertino Union School District, 81% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into two separate line items –certificated and classified employees. The certificated employees include teachers, nurses, librarians, psychologists, principals, vice principals, instructional leaders, or others who provide services that require credentials from the state of California.

Classified employee salaries include all of the support personnel in the District including salaries for positions such as secretaries, accountants, bus drivers, mechanics, painters, custodial personnel and management such as department managers or others who provide support services for the school sites.

The employee benefits consist of health & welfare and statutory benefits. The health and welfare and statutory benefits alone represent 20% of the general fund budget. The statutory benefits include retirements (STRS and PERS), OASDI, Medicare, unemployment and workers' compensation benefits.

The \$9.4 million STRS on Behalf (GASB 68) expenditures is not included in the calculation and the graph on the left. GASB 68 is a requirement for accrual-basis recognition by state and local government of employer costs and obligations for pensions. STRS on Behalf is a recorded journal entry in revenue object code 8590 with an offset entry of expenditure object codes 3101 and 3102 with Resource code 7690, in the equal amount as the revenue. It is an "in(revenue)-and-out(expenditure)" entry to capture the State's STRS on-behalf contribution.

CUPERTINO UNION SCHOOL DISTRICT  
SUMMARY OF FUNDS

SECOND INTERIM 2021-2022	Object	Fund 01 General	Fund 09 Lottery	Sub-Total General Fund	Fund 07 Sp. Ed.	Fund 08 Categorical	Sub-Total General Fund	Total Unrestricted/	
	Codes	Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
<b>REVENUE SOURCES:</b>									
LCFF - State Aid	8011	9,088,317	-	9,088,317	-	-	-	9,088,317	4.40%
LCFF - Supplemental	8011	5,263,267	-	5,263,267	-	-	-	5,263,267	2.55%
LCFF - EPA Entitlement	8012	3,267,222	-	3,267,222	-	-	-	3,267,222	1.58%
LCFF Property Taxes (Other State Restricted)	8021-8045	129,355,000	-	129,355,000	8,815,796	-	8,815,796	138,170,796	66.89%
Federal	8100-8299	-	-	-	3,395,261	1,208,273	4,603,534	4,603,534	2.23%
<b>FEDERAL ONE TIME FUNDS:</b>									
CARES ACT ESSER	8290	-	-	-	-	13,698	13,698	13,698	0.01%
ESSER II	8290	-	-	-	-	989,079	989,079	989,079	0.48%
ESSER III	8290	-	-	-	-	1,980,677	1,980,677	1,980,677	0.96%
ESSER III Learning Loss	8290	-	-	-	-	495,169	495,169	495,169	0.24%
GEER	8290	-	-	-	-	149,888	149,888	149,888	0.07%
Other State (1160-1163)	8300-8599	55,460	-	55,460	-	7,769	7,769	63,229	0.03%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,317,467	2,317,467	-	924,143	924,143	3,241,610	1.57%
Mandated Block Grant	8550	535,133	-	535,133	-	-	-	535,133	0.26%
<b>STATE ONE TIME FUNDS:</b>									
In-Person Instruction Grant	8590	-	-	-	-	736,971	736,971	736,971	0.36%
Expanded Learning Opportunity Grant	8590	-	-	-	-	5,070,975	5,070,975	5,070,975	2.46%
Expanded Learning Opportunity (Paraprofessionals)	8590	-	-	-	-	624	624	624	0.00%
Universal PreTK Planning & Implementation	8590	-	-	-	-	324,318	324,318	324,318	0.16%
Expanded Learning Opportunity Program ELOP	8590	-	-	-	-	823,781	823,781	823,781	0.40%
Educator Effectiveness Grant	8590	-	-	-	-	3,431,200	3,431,200	3,431,200	1.66%
All Other State	8590	-	-	-	1,678,330	-	1,678,330	1,678,330	0.81%
All Other State (STRS on Behalf)	8590	-	-	-	-	9,358,943	9,358,943	9,358,943	4.53%
State COVID Relief Funds (CRF)	8590	-	-	-	-	-	-	-	0.00%
Local Revenue	8600-8799	-	-	-	776,513	-	776,513	776,513	0.38%
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	0.00%
Parcel Tax	8621	8,351,000	-	8,351,000	-	-	-	8,351,000	4.04%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	218,524	8,714	227,238	-	-	-	227,238	0.11%
Facility Use (Civic Permit & Community Partnerships)	8689	1,090,000	-	1,090,000	-	-	-	1,090,000	0.53%
Transportation Fees	8675	-	-	-	-	-	-	-	0.00%
Rental Income	8972	-	-	-	-	-	-	-	0.00%
All Other Local	86xx	123,067	-	123,067	-	4,247,300	4,247,300	4,370,367	2.12%
		-	-	-	-	-	-	-	0.00%
<b>TOTAL REVENUE</b>		<b>157,346,990</b>	<b>2,326,181</b>	<b>159,673,171</b>	<b>14,665,900</b>	<b>29,762,808</b>	<b>44,428,708</b>	<b>204,101,879</b>	<b>98.81%</b>
Other Financing sources/Uses:									
Interfund Transfer In	89xx	-	-	-	-	2,453,509	2,453,509	2,453,509	1.19%
Other Financing Sources	89xx	-	-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	(85,059)	-	(85,059)	-	85,059	85,059	-	0.00%
Contribution (8980)-Special Education	8980	(20,837,237)	-	(20,837,237)	20,837,237	-	20,837,237	-	0.00%
Contribution (8980)-RRMA	8980	(3,858,300)	-	(3,858,300)	-	3,858,300	3,858,300	-	0.00%
<b>TOTAL TRANSFERS/CONTRIBUTIONS</b>		<b>(24,780,596)</b>	<b>-</b>	<b>(24,780,596)</b>	<b>20,837,237</b>	<b>6,396,868</b>	<b>27,234,105</b>	<b>2,453,509</b>	<b>1.19%</b>
<b>TOTAL REVENUE incl TRANSFERS</b>		<b>132,566,394</b>	<b>2,326,181</b>	<b>134,892,575</b>	<b>35,503,137</b>	<b>36,159,676</b>	<b>71,662,813</b>	<b>206,555,388</b>	<b>100.00%</b>
<b>EXPENDITURES:</b>									
Certificated Salaries	1000-1999	69,261,921	1,537,002.00	70,798,923	11,065,936	3,264,578	14,330,514	85,129,437	41.57%
Classified Salaries	2000-2999	14,466,254	1,042,024	15,508,278	11,133,487	6,775,334	17,908,821	33,417,099	16.32%
Employee Benefits	3000-3999	26,844,365	671,887	27,516,252	7,757,096	3,115,232	10,872,328	38,388,580	18.74%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-	9,358,943	9,358,943	-	4.57%
Books and Supplies	4000-4999	8,700,786	13,773	8,714,559	1,218,924	9,502,286	10,721,210	19,435,770	9.49%
Services & Other	5000-5999	10,122,639	5,510	10,128,149	3,874,513	4,445,987	8,320,500	18,448,650	9.01%
Capital Outlay	6000-6999	284,582	-	284,582	-	260,517	260,517	545,099	0.27%
Direct Cost/Indirect Cost Transfer/Transfers Out	7000-7999	(300,143)	-	(300,143)	168,262	218,024	386,286	86,143	0.04%
<b>TOTAL EXPENDITURES</b>		<b>129,380,404</b>	<b>3,270,196</b>	<b>132,650,600</b>	<b>35,218,218</b>	<b>36,940,902</b>	<b>72,159,120</b>	<b>204,809,720</b>	<b>100.00%</b>
Net Incr/(Decr) in Fd Bal		3,185,990	(944,015)	2,241,975	284,919	(781,226)	(496,307)	1,745,668	
Beginning Balance - 7/1/2021		33,306,462	944,015	34,250,477	810,943	8,302,487	9,113,430	43,363,907	
Ending Fund Balance - 6/30/2022		36,492,452	-	36,492,452	1,095,862	7,521,261	8,617,123	45,109,575	

CUPERTINO UNION SCHOOL DISTRICT  
SUMMARY OF FUNDS

SECOND INTERIM 2021-2022	Fund 13	Fund 21	Fund 24	Fund 25	Fund 62	Fund 63	Fund 67	TOTAL	GRAND TOTAL	
	Cafeteria	Building	GO Bond-2012	Developer	Self-Funded	Enterprise	Workers'	OTHER FUNDS	ALL FUNDS	
				Fee	Insurance	Fund	Compensation			
<b>REVENUE SOURCES:</b>										
LCFF - State Aid								-	9,088,317	3.79%
LCFF - Supplemental								-	5,263,267	2.20%
LCFF - EPA Entitlement								-	3,267,222	1.36%
LCFF Property Taxes (Other State Restricted)								-	138,170,796	57.68%
Federal	6,100,000							6,100,000	10,703,534	4.47%
<b>FEDERAL ONE TIME FUNDS:</b>								-	-	0.00%
CARES ACT ESSER								-	13,698	0.01%
ESSER II								-	989,079	0.41%
ESSER III								-	1,980,677	0.83%
ESSER III Learning Loss								-	495,169	0.21%
GEER								-	149,888	0.06%
Other State (1160-1163)								-	63,229	0.03%
Lottery & Lottery - Prop 20 & Non-Prop 20								-	3,241,610	1.35%
Mandated Block Grant								-	535,133	0.22%
<b>STATE ONE TIME FUNDS:</b>								-	-	0.00%
In-Person Instruction Grant								-	736,971	0.31%
Expanded Learning Opportunity Grant								-	5,070,975	2.12%
Expanded Learning Opportunity (Paraprofessionals)								-	624	0.00%
Universal PreTK Planning & Implementation								-	324,318	0.14%
Expanded Learning Opportunity Program ELOP								-	823,781	0.34%
Educator Effectiveness Grant								-	3,431,200	1.43%
All Other State	400,000	-						400,000	2,078,330	0.87%
All Other State (STRS on Behalf)	-	-						-	9,358,943	3.91%
State COVID Relief Funds (CRF)	-	-						-	-	0.00%
Local Revenue	1,450	3,471,664			19,273,154	1,127,401	1,697,046	25,570,715	26,347,228	11.00%
MAA/LEA-Medi Cal								-	-	0.00%
Parcel Tax								-	8,351,000	3.49%
Developer Fees				725,857				725,857	725,857	0.30%
Interest	4,000	64,577	52,112	17,150	15,200	-	30,281	183,320	410,558	0.17%
Facility Use (Civic Permit & Community Partnerships)						30		30	1,090,030	0.46%
Transportation Fees								-	-	0.00%
Rental Income						-		-	-	0.00%
All Other Local		-			1,900			1,900	4,372,267	1.83%
					-	-		-	-	0.00%
<b>TOTAL REVENUE</b>	<b>6,505,450</b>	<b>3,536,241</b>	<b>52,112</b>	<b>743,007</b>	<b>19,290,254</b>	<b>1,127,431</b>	<b>1,727,327</b>	<b>32,981,822</b>	<b>237,083,701</b>	<b>98.98%</b>
Other Financing sources/Uses:										
Interfund Transfer In								-	2,453,509	1.02%
Other Financing Sources								-	-	0.00%
Contribution (8980)-Others								-	-	0.00%
Contribution (8980)-Special Education								-	-	0.00%
Contribution (8980)-RRMA								-	-	0.00%
<b>TOTAL TRANSFERS/CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,453,509</b>	<b>1.02%</b>
<b>TOTAL REVENUE incl TRANSFERS</b>	<b>6,505,450</b>	<b>3,536,241</b>	<b>52,112</b>	<b>743,007</b>	<b>19,290,254</b>	<b>1,127,431</b>	<b>1,727,327</b>	<b>32,981,822</b>	<b>239,537,210</b>	<b>100.00%</b>
<b>EXPENDITURES:</b>										
Certificated Salaries					66,142	35,100		101,242	85,230,679	34.33%
Classified Salaries	1,762,742	63,816	371,031		80,962	582,959		2,861,510	36,278,609	14.61%
Employee Benefits	630,562	27,270	90,766		57,518	259,568		1,065,684	39,454,264	15.89%
(STRS on Behalf, Resource 7690 only)								-	9,358,943	3.77%
Books and Supplies	2,571,446	61,145	5,929	1,300		27,627	1,725	2,669,172	22,104,942	8.90%
Services & Other	96,150	120,683	870,597	375,900	20,356,766	2,918	1,733,890	23,556,904	42,005,554	16.92%
Capital Outlay	58,500	36,938	10,512,429					10,607,867	11,152,966	4.49%
Direct Cost/Indirect Cost Transfer/Transfers Out	131,090	2,453,509						2,584,599	2,670,742	1.08%
<b>TOTAL EXPENDITURES</b>	<b>5,250,490</b>	<b>2,763,361</b>	<b>11,850,752</b>	<b>377,200</b>	<b>20,561,388</b>	<b>908,172</b>	<b>1,735,615</b>	<b>43,446,978</b>	<b>248,256,698</b>	<b>100.00%</b>
Net Incr/(Decr) in Fd Bal	1,254,960	772,880	(11,798,640)	365,807	(1,271,134)	219,259	(8,288)	(10,465,156)	(8,719,488)	
Beginning Balance - 7/1/2021	1,231,978	2,524,268	12,901,344	2,011,595	5,383,367	-	1,276,060	25,328,612	68,692,519	
Ending Fund Balance - 6/30/2022	2,486,938	3,297,148	1,102,704	2,377,402	4,112,233	219,259	1,267,772	14,863,456	59,973,031	



**CUPERTINO UNION SCHOOL DISTRICT  
BUDGET AT A GLANCE  
2021-2022 SECOND INTERIM**

	2021-2022 SECOND INTERIM		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
<b>Adopted Estimated Beginning Fund Balance - July 1</b>	34,250,477	9,113,430	43,363,907
Total Revenue	159,673,171	44,428,708	204,101,879
Total Contributions & Encroachments	(24,780,596)	24,780,596	-
Total Transfers In /Other Sources	-	2,453,509	2,453,509
<b>Grand Total Revenue</b>	<b>134,892,575</b>	<b>71,662,813</b>	<b>206,555,388</b>
Total Expenditures	132,650,600	72,159,120	204,809,720
Total Transfers Out/Other Uses	-	-	-
<b>Total Expenditures</b>	<b>132,650,600</b>	<b>72,159,120</b>	<b>204,809,720</b>
Revenue Less Expenditures	2,241,975	(496,307)	1,745,668
<b>Total Estimated Ending Balance - June 30</b>	<b>36,492,452</b>	<b>8,617,123</b>	<b>45,109,575</b>
<b>COMPONENTS OF ENDING BALANCE</b>			
Revolving Cash	\$75,000		
Stores (Warehouse, PPE)	\$378,532		
Prepaid Expenditures (Re-opening)	\$272,169		
<b>Total Working Capital</b>	<b>\$725,701</b>	<b>\$0</b>	<b>\$725,701</b>
Restricted:			
Categorical Programs Balance		8,617,123	\$8,617,123
Assigned:			
Programs Carryover	14,153,786		14,153,786
LCFF Supplemental FY21-22	432,718		432,718
LCFF Supplemental Carryover	4,574,461		4,574,461
Lottery	-		-
Unassigned/Unappropriated:			
Additional Reserve for Future Downturn (3%)	6,144,292		6,144,292
Reserve for Economic Uncertainties	6,144,292		6,144,292
<b>Total Assigned Ending Balance</b>			<b>\$40,792,373</b>
<b>Total Unassigned/Unappropriated Amount</b>			<b>4,317,201</b>

\* Unrestricted Funds: General Fund and Lottery

\*\* Restricted Funds: Special Education, Federal and Categorical Programs

FY 2021-2022 MULTI-YEAR PROJECTION  
**SECOND INTERIM BUDGET**  
GENERAL FUNDS (01-09)

	2021-22 *	2022-23 **	2023-24***	2024-25	2025-2026
Estimated Average Daily Attendance (P-2 ADA)	13,879	13,438	13,185	12,690	12,296
Funded ADA	16,336	13,879	13,438	13,185	12,690
COLA	5.07%	5.33%	3.61%	3.64%	3.62%
<b>AUDITED BEGINNING FUND BALANCE, 7/1</b>	<b>\$ 43,363,907</b>	<b>\$ 45,109,575</b>	<b>\$ 50,449,997</b>	<b>\$ 50,658,816</b>	<b>\$ 58,643,296</b>
<b>DESCRIPTION REVENUE</b>					
LCFF SOURCE 8010-8099	146,973,806	152,733,318	157,461,452	164,940,853	171,426,158
SPED PROPERTY TAX REVENUE 8097	8,815,796	9,285,678	9,620,891	9,971,091	10,324,068
FEDERAL REVENUES 8100-8299	4,603,534	4,603,534	4,603,534	4,603,534	4,603,534
Fed ESSER_ELO_IPI Grants	3,628,511	0	0	0	0
STATE REVENUE 8300-8599	25,265,114	14,149,542	14,260,118	14,375,638	14,494,706
LOCAL REVENUE 8600-8799	14,815,118	14,875,339	6,599,945	6,653,044	6,705,717
OTHER FINANCING 8900-8999	2,453,509	2,453,509	2,453,509	2,453,509	2,453,509
<b>TOTAL REVENUE</b>	<b>206,555,388</b>	<b>198,100,920</b>	<b>194,999,449</b>	<b>202,997,670</b>	<b>210,007,692</b>
<b>DESCRIPTION EXPENDITURES</b>					
CERTIFICATED SALARIES	85,129,437	80,915,127	80,641,735	79,518,160	79,035,004
CLASSIFIED SALARIES	33,417,099	31,893,489	32,249,224	32,610,295	33,065,348
EMPLOYEE BENEFITS	47,747,523	49,540,529	50,357,461	50,787,775	51,215,610
BOOKS & SUPPLIES	19,435,770	14,344,569	14,733,954	15,139,138	15,532,756
SERVICES & OTHER OPERATING	18,448,649	15,606,350	16,347,823	16,497,389	17,226,321
CAPITAL OUTLAY	545,099	375,744	375,744	375,744	375,744
OTHER OUTGO	86,143	84,689	84,689	84,689	84,689
<b>TOTAL EXPENDITURES</b>	<b>204,809,720</b>	<b>192,760,497</b>	<b>194,790,630</b>	<b>195,013,189</b>	<b>196,535,471</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>1,745,668</b>	<b>5,340,422</b>	<b>208,819</b>	<b>7,984,480</b>	<b>13,472,221</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>45,109,575</b>	<b>50,449,997</b>	<b>50,658,816</b>	<b>58,643,296</b>	<b>72,115,518</b>
<b>COMPONENTS OF ENDING BALANCE (GASB 54)</b>					
Nonspendable (Working Capital)	725,701	400,351	289,266	289,266	405,956
Restricted Categorical Program's Carryover	8,617,123	8,592,122	8,592,123	8,542,121	8,599,836
Unrestricted Various Program's Carryover	19,160,965	19,160,965	19,160,965	19,160,965	19,160,965
3% Reserve for Economic Uncertainties	6,144,292	5,782,815	5,843,719	5,850,396	5,896,064
Board Reserve	6,144,292	5,782,815	7,791,625	7,800,528	7,861,419
<b>Total Reserve</b>	<b>12,288,584</b>	<b>11,565,630</b>	<b>13,635,344</b>	<b>13,650,923</b>	<b>13,757,483</b>
<b>Reserve Total %</b>	<b>6%</b>	<b>6%</b>	<b>7%</b>	<b>7%</b>	<b>7%</b>
<b>Unassigned Fund Balance</b>	<b>4,317,202</b>	<b>10,730,930</b>	<b>8,981,119</b>	<b>17,000,022</b>	<b>30,191,278</b>

*\*Funded ADA is using 2019-2020 ADA per Governor's hold harmless due to COVID*

*\*\* 2021-2022 LCFF State Aid Funding model, beginning 2022-2023 change to Community Funded/Basic Aid*

*\*\*\* Measure A (Parcel Tax) ends June 30, 2023 currently covers 79.35 FTE*

## **MYP MAJOR ASSUMPTIONS SUMMARY**

### **FY2021-22**

- COLA 5.07%
- ENROLLMENT: 14,073
- LCFF Estimated ADA: 13,878.94
- LCFF Funded ADA: 16,336.11 (using 19-20 ADA per Governor's hold harmless due to Covid)
- LCFF entitlement per ADA: \$8,997
- Total LCFF revenues
  - Property Tax \$129,355,000 (Assessor's Office)
  - State Aid \$14,351,584
  - EPA \$3,267,222
- STRS @ 16.92%
- PERS @ 22.91%
- 5.187 FTE's net reduction in salaries & benefits change from First Interim

### **FY2022-23**

- Shifted to Basic Aid/Community Funded District
- COLA 5.33% (no impact to Community Funded District due to Excess Tax)
- Enrollment: 13,625
- LCFF Estimated ADA: 13,438.12
- LCFF Funded ADA: 13,878.94
- LCFF entitlement per ADA: \$9,496
- 5.01% Property Assessment Tax Growth
- Total LCFF revenues
  - Property Tax \$136,915,826
  - State Aid \$13,041,704
  - EPA \$2,775,788
- STRS @ 19.10%
- PERS@ 26.10%
- 17.9 FTE's net reduction in salaries & benefits
- Step & Column increase, estimated average of 1.5%
- Health & Welfare premium increase @ 6%
- \$1.3M in salaries, benefits, and utilities estimated savings from school closure
- Removal of One-Time Grants and carryovers

### **FY2023-24**

- COLA 3.61% (no impact to Community Funded District due to Excess Tax)
- Enrollment: 13,368
- LCFF Estimated ADA: 13,185.24
- LCFF Funded ADA: 13,438.12
- LCFF entitlement per ADA: \$9,826

- **Total LCFF revenues**
  - **Property Tax \$141,732,124**
  - **State Aid \$13,041,704**
  - **EPA \$2,687,624**
- **STRS @ 19.10%**
- **PERS@ 27.10%**
- **10.28 FTE's net reduction in salaries & benefits**
- **Step & Column increase, estimated average of 1.5%**
- **Health & Welfare premium increase @ 6%**
- **\$8M Parcel Tax Revenue expired**

#### **FY2024-25**

- **COLA 3.64% (no impact to Community Funded District due to Excess Tax)**
- **Enrollment: 12,865**
- **Estimated ADA: 12,690.28**
- **Funded ADA: 13,185.24**
- **LCFF entitlement per ADA: \$10,181**
- **Total LCFF revenues**
  - **Property Tax \$149,262,101**
  - **State Aid \$13,041,704**
  - **EPA \$2,637,048**
- **STRS @ 19.10%**
- **PERS@ 27.70%**
- **20.12 FTE's net reduction in salaries & benefits**
- **Step & Column increase, estimated average of 1.5%**
- **Health & Welfare premium increase @ 6%**

#### **FY2025-26**

- **COLA 3.62% (no impact to Community Funded District due to Excess Tax)**
- **Enrollment: 12,464**
- **Estimated ADA: 12,295.69**
- **Funded ADA: 12,690.28**
- **LCFF entitlement per ADA: \$10,550**
- **Total LCFF revenues**
  - **Property Tax \$155,846,398**
  - **State Aid \$13,041,704**
  - **EPA \$2,538,056**
- **STRS @ 19.10%**
- **PERS@ 27.80%**
- **16.04 FTE's net reduction in salaries & benefits**
- **Step & Column increase, estimated average of 1.5%**
- **Health & Welfare premium increase @ 6%**

**CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS**

	<b>2020-2021 Grant</b>	<b>2021-2022 Grant</b>	<b>1985-2021 Cumulative Grants</b>
<b>SCHOOL SITE</b>			
Instructional Materials/Staff Development			1,437,624
Grants for Teacher Initiated Projects			292,000
School Libraries			192,927
Arts & Technology Funds			1,658,227
Visual & Performing Arts	136,219		223,746
K-3 Classroom Music Funds			1,197,402
Middle School Music			75,000
Great Schools Week			44,966
School Safety Grant			6,800
School Literacy Books			93,000
CUSD25			0
<b>Total School Grants</b>	<b>\$ 136,219</b>	<b>\$ -</b>	<b>\$ 5,221,692</b>
<b>DISTRICTWIDE</b>			
Arts			253,000
Disaster Preparedness Training			34,700
Diversity Staff Development/Literature			30,000
Guided Learning Center Pilot			180,000
Instructional Media Support			120,000
Classroom Books			175,000
Leadership Training			42,500
Language Arts Curriculum Development			85,000
4-5 Music Program			4,591,000
Parent Education			51,000
Physical Education Support			117,000
Summer Institutes			451,000
Science			352,200
Staff Development			57,000
RAFT memberships for teachers			9,000
Technology	46,000		542,500
District Math & Literacy Program			27,000
Classroom Support			18,000
Information Literacy Resource Teacher			214,000
Teacher Workshops in writing			32,000
Math Initiative			157,621
Innovator Award			37,000
Materials for Special Edu			1,000
Literacy			8,200
Mandarin Immersion Program			84,002
Miscellaneous	1,000	10,000	11,500
STEAM			300,000
CUSD25	53,070	181,838	236,524
<b>Total District Grants</b>	<b>\$ 100,070</b>	<b>\$ 191,838</b>	<b>\$ 8,217,747</b>
<b>GRAND TOTAL</b>	<b>\$ 236,289</b>	<b>\$ 191,838</b>	<b>\$ 13,439,439</b>

**CUPERTINO UNION SCHOOL DISTRICT**  
**ADA (Average Daily Attendance)**  
**J18/19**

	<b>SB727 2020-21* P-2</b>	<b>SB727 2019-20 P-2</b>	<b>SB727 2018-19 P-2</b>	<b>SB727 2017-18 P-2</b>	<b>SB727 2016-17 P-2</b>	<b>SB727 2015-16 P-2</b>	<b>SB727 2014-15 P-2</b>	<b>SB727 2013-14 P-2</b>	<b>SB727 2012-13 P-2</b>
<b>J18/19</b>									
<b>State Attendance Report</b>									
Kindergarten/Transitional Kindergarten									1,835.82
TK/K - 3rd	7,320.12	7,320.12	7,368.65	7,487.90	7,705.16	7,913.73	7,921.09	8,133.71	6,301.36
4th - 6th	5,490.25	5,490.25	5,658.83	5,913.60	6,180.88	6,370.59	6,610.81	6,570.06	6,168.27
7th - 8th	3,771.45	3,771.45	3,917.47	4,183.37	4,362.78	4,269.79	4,149.38	4,170.57	3,920.55
9th - 12th									
Continuation									
Opportunity									
Home & Hospital									2.41
Special Ed.									426.59
Sp. Ed. - Non-Public Elementary	13.59	13.59	10.93	13.78	14.38	8.83	13.81	11.37	9.72
Sp. Ed. - Non-Public High School									
Sp. Ed. Extended Year - SDC	0.97	0.97	1.64	15.68	14.51	12.56	3.62	9.14	22.25
Sp. Ed. Ext. Yr. Non-Public Elementary	1.74	1.74	1.79	1.61	2.19	10.49	17.16	11.49	1.61
Sp. Ed. Ext. Yr. Non-Public High School									
<b>Total J18/19</b>	<b>16,598.12</b>	<b>16,598.12</b>	<b>16,959.31</b>	<b>17,615.94</b>	<b>18,279.90</b>	<b>18,585.99</b>	<b>18,715.87</b>	<b>18,906.34</b>	<b>18,688.58</b>
Add - Sp. Ed. County Office of Ed.-NPS	1.87	1.87	3.43	2.19	8.88	3.95	4.80	4.09	2.66
Add - Sp. Ed. County Office of Ed.-SDC	12.95	12.95	10.93	14.38	15.45	16.50	15.21	16.87	20.35
<b>Total Revenue Limit ADA</b>	<b>16,612.94</b>	<b>16,612.94</b>	<b>16,973.67</b>	<b>17,632.51</b>	<b>18,304.23</b>	<b>18,606.44</b>	<b>18,735.88</b>	<b>18,927.30</b>	<b>18,711.59</b>
<b>Compared to Prior Year</b>	<b>(361)</b>	<b>(1,020)</b>	<b>(1,331)</b>	<b>(974)</b>	<b>(432)</b>	<b>(129)</b>	<b>(191)</b>	<b>216</b>	<b>342</b>

*\*ADA is the same as FY2019-2020 per Governor's hold harmless due to Covid-19*

**CUPERTINO UNION SCHOOL DISTRICT  
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES  
2021-22 2nd INTERIM FTE REPORT**

<b>Object</b>	<b>Description</b>	<b>2021-2022 1st Interim Budgeted FTE</b>	<b>2021-2022 2nd Interim Budgeted FTE</b>	<b>Difference</b>
<b>Fund 01- General Fund</b>				
01-1110	Regular Teachers*	605.467	602.867	(2.600)
01-1170	Classroom Support Teacher	5.269	7.269	2.000
01-1180	Home Study Teacher	8.000	8.000	-
01-1230	Counselors	10.000	10.000	-
01-1240	Psychologists	8.450	8.450	-
01-1250	Nurses	3.900	2.000	(1.900)
01-1310	Superintendent	1.000	1.000	-
01-1320	Assistant Superintendent	2.900	2.900	-
01-1330	Directors	9.550	9.550	-
01-1340	Principals	25.000	25.000	-
01-1350	Assistant Principals	7.000	7.000	-
01-1910	Other Certificated Salaries	1.000	1.000	-
01-1930	Inst. Coaches	4.000	4.000	-
<b>Total 1000s</b>		<b>691.536</b>	<b>689.036</b>	<b>(2.500)</b>
01-2110	Instr'l Assistants	5.876	5.876	-
01-2210	School Technology Specialist	0.688	0.688	-
01-2220	School Media Clerk	9.376	9.126	(0.250)
01-2230	Maint & Operations	72.900	72.900	-
01-2250	Lic Voc. Nurse	3.000	3.000	-
01-2270	Transportation	32.625	32.750	0.125
01-2310	Assistant Superintendent	0.700	0.700	-
01-2320	Director	2.750	2.750	-
01-2330	Manager/Coordinator	3.000	3.000	-
01-2340	Supervisor	0.200	0.200	-
01-2350	Bond Project Administrator	0.200	0.200	-
01-2370	Confidential Admin Secretary	4.000	4.000	-
01-2410	Clerical & Office	88.813	89.813	1.000
01-2420	Categorical Program Coordinator	3.375	3.375	-
01-2910	Noon Aide	22.549	22.424	(0.125)
01-2930	Comm Eng and Resource	0.625	0.625	-
<b>Total 2000s</b>		<b>250.677</b>	<b>251.427</b>	<b>0.750</b>
<b>Total Fund 01</b>		<b>942.213</b>	<b>940.463</b>	<b>(1.750)</b>

**CUPERTINO UNION SCHOOL DISTRICT  
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES  
2021-22 2nd INTERIM FTE REPORT**

<b>Object</b>	<b>Description</b>	<b>2021-2022 1st Interim Budgeted FTE</b>	<b>2021-2022 2nd Interim Budgeted FTE</b>	<b>Difference</b>
<b>Fund 07 - Special Education</b>				
07-1140	Special Education Teachers	60.000	60.000	-
07-1150	Speech Pathologists	20.900	20.900	-
07-1170	Classroom Support Teacher	20.000	19.000	(1.000)
07-1240	Psychologists	9.850	10.550	0.700
07-1250	Nurses	1.100	-	(1.100)
07-1330	Directors	1.000	1.000	-
07-1360	Coordinators	5.000	5.000	-
07-1910	Other Certificated	2.000	1.000	(1.000)
07-1930	Inst Coach	1.000	1.000	-
Total 1000s		120.850	118.450	(2.400)
07-2130	Instr'l Assistants	201.530	201.717	0.187
07-2240	Mental Health Therapist	2.000	2.000	-
07-2250	Lic Voc. Nurse	1.000	1.000	-
07-2330	Manager	1.000	1.000	-
07-2340	Supervisor	12.000	12.000	-
07-2410	Clerical & Office	6.300	6.300	-
07-2990	Other - Classified	1.626	1.626	-
Total 2000s		225.456	225.643	0.187
<b>Total Fund 07</b>		<b>346.306</b>	<b>344.093</b>	<b>(2.213)</b>
<b>Fund 08 - Categorical Programs</b>				
08-1170	Classroom Support Teacher	4.500	4.500	(0.000)
08-1180	Home Study Teacher	-	-	-
08-1250	Nurses	1.000	1.000	-
08-1330		-	-	-
08-1360	Coordinator	1.000	1.000	-
08-1930	Instructional Coaches	0.400	0.400	-
		6.900	6.900	0.000
08-2110	Instr'l Assistants - Classroom	37.448	38.261	0.813
08-2210	School Technology Specialist	1.938	1.813	(0.125)
08-2220	School Media Clerk	5.002	5.252	0.250
08-2230	Maintenance & Operations	37.600	35.600	(2.000)
08-2240	MH Therapist	3.000	3.000	-
08-2250	Lic Voc. Nurse	1.000	1.000	-
08-2270	Transportation	1.500	1.500	-
08-2310	Assistant Superintendent	0.200	0.200	-
08-2320	Directors	0.250	0.250	-
08-2330	Managers	2.000	2.000	-



**CUPERTINO UNION SCHOOL DISTRICT  
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES  
2021-22 2nd INTERIM FTE REPORT**

<b>Object</b>	<b>Description</b>	<b>2021-2022 1st Interim Budgeted FTE</b>	<b>2021-2022 2nd Interim Budgeted FTE</b>	<b>Difference</b>
08-2340	Supervisors	0.800	0.800	-
08-2370	Confidential Admin Secy	-	-	-
08-2410	Clerical & Office - Personnel	5.250	5.250	-
08-2420	Categorical Program Coordinator	0.875	1.126	0.251
Total 2000s		96.863	96.052	-0.811
<b>Total Fund 08</b>		103.763	102.952	-0.811
<b>Fund 09 - Lottery</b>				
09-1110	Regular Teachers	-	-	-
09-1170	Classroom Support Teacher	7.831	7.831	-
Total 1000s		7.831	7.831	0.000
09-2110	Instr'l Assistants - Classroom	4.563	4.563	-
09-2210	School Technology Specialist	19.087	19.500	0.413
Total 2000s		23.650	24.063	(0.413)
<b>Total Fund 09</b>		31.481	31.894	(0.413)
<b>Fund 13 - Student Nutrition</b>				
13-2230	Food Services - Drivers	2.500	3.000	0.500
13-2260	Food Services - Regular Personnel	22.694	23.319	0.625
13-2320	Director	1.000	1.000	-
13-2340	Supervisor	6.375	6.375	-
13-2410	Clerical & Office - Personnel	2.250	2.250	-
Total 2000s		34.819	35.944	1.221
<b>Total Fund 13</b>		34.819	35.944	1.221
<b>Fund 21 - Building Fund</b>				
21-2230	Maint & Operations - Personnel	0.500	0.500	-
21-2410	Clerical & Office - Personnel	0.250	0.250	-
Total 2000s		0.750	0.750	0.000
<b>Total Fund 21</b>		0.750	0.750	0.000

**CUPERTINO UNION SCHOOL DISTRICT  
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES  
2021-22 2nd INTERIM FTE REPORT**

<b>Object</b>	<b>Description</b>	<b>2021-2022 1st Interim Budgeted FTE</b>	<b>2021-2022 2nd Interim Budgeted FTE</b>	<b>Difference</b>
<b>Fund 24 - General Obligation Bond - 2012</b>				
24-2320	Directors	-		-
24-2350	Bond Project Administrator	0.800	0.800	-
24-2410	Clerical & Office - Personnel	1.000	1.000	-
Total 2000s		1.800	1.800	0.000
<b>Total Fund 24</b>				
		1.800	1.800	0.000
<b>Fund 62 - Self-Funded Insurance</b>				
62-1320	Executive Cabinet	0.100	0.100	-
62-1330	Director	0.250	0.250	-
62-2310	Assistant Superintendent	0.100	0.100	-
62-2410	Clerical & Office - Personnel	0.700	0.700	-
Total 2000s		1.150	1.150	0.000
<b>Total Fund 62</b>				
		1.150	1.150	0.000
<b>Fund 63 - Enterprise Fund</b>				
63-1330	Director - Certificated	0.200	0.200	-
Total 1000s		0.200	0.200	-
63-2110	Preschool Aide	5.375	5.375	-
63-2410	Clerical & Office - Personnel	0.500	0.500	-
63-2990	Preschool Lead/Teacher	6.000	6.000	-
Total 2000s		11.875	11.875	0.000
<b>Total Fund 63</b>				
		12.075	12.075	0.000
<b>Total All Funds</b>				
		1,474.357	1,471.121	-3.966

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

Signed: \_\_\_\_\_

District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2022

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Tu My Vuong

Telephone: (408) 252-3000 ext.61412

Title: Director, Fiscal Services

E-mail: vuong\_tumy@cusdk8.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 first interim.		X

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

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

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

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

G = General Ledger Data; S = Supplemental Data

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,336.11	16,336.11	13,878.94	16,336.11	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	16,336.11	16,336.11	13,878.94	16,336.11	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	16,336.11	16,336.11	13,878.94	16,336.11	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(28,270.00)	0.00	(131,090.00)				
Other Sources/Uses Detail					2,453,509.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,000.00	0.00	131,090.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	3,360.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	18,730.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	2,180.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	28,270.00	(28,270.00)	131,090.00	(131,090.00)	2,453,509.00	2,453,509.00		

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	204,809,720.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,232,045.00
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	192,427.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	375,744.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	217,233.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				785,404.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				195,792,271.40

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)*		13,878.94
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,107.15
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.)	180,042,466.06	11,809.16
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)	180,042,466.06	11,809.16
B. Required effort (Line A.2 times 90%)	162,038,219.45	10,628.24
C. Current year expenditures (Line I.E and Line II.B)	195,792,271.40	14,107.15
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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	147,639,026.00	146,839,210.00	86,298,037.26	146,973,806.00	134,596.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,132,336.00	3,352,620.00	1,928,565.79	2,908,060.00	(444,560.00)	-13.3%
4) Other Local Revenue		8600-8799	9,923,555.00	9,791,305.00	5,544,155.91	9,791,305.00	0.00	0.0%
5) TOTAL, REVENUES			160,694,917.00	159,983,135.00	93,770,758.96	159,673,171.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	72,742,514.00	70,640,904.00	38,258,718.51	70,798,923.00	(158,019.00)	-0.2%
2) Classified Salaries		2000-2999	16,466,088.00	15,761,406.00	8,629,998.34	15,508,277.98	253,128.02	1.6%
3) Employee Benefits		3000-3999	28,676,790.00	27,087,042.00	14,884,102.35	27,516,251.93	(429,209.93)	-1.6%
4) Books and Supplies		4000-4999	7,872,187.00	8,508,577.00	3,009,067.78	8,714,559.09	(205,982.09)	-2.4%
5) Services and Other Operating Expenditures		5000-5999	8,874,765.00	10,474,944.00	4,103,338.47	10,128,149.40	346,794.60	3.3%
6) Capital Outlay		6000-6999	68,430.00	233,982.00	111,315.38	284,582.00	(50,600.00)	-21.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	114,425.00	217,233.00	122,183.19	217,233.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(432,382.00)	(518,819.00)	(160,016.79)	(517,376.00)	(1,443.00)	0.3%
9) TOTAL, EXPENDITURES			134,382,817.00	132,405,269.00	68,958,707.23	132,650,600.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			26,312,100.00	27,577,866.00	24,812,051.73	27,022,570.60		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,661,375.00)	(24,822,314.00)	(14,189,499.00)	(24,780,596.00)	41,718.00	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,661,375.00)	(24,822,314.00)	(14,189,499.00)	(24,780,596.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,349,275.00)	2,755,552.00	10,622,552.73	2,241,974.60		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,672,009.00	34,250,477.00		34,250,477.00	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)			32,672,009.00	34,250,477.00		34,250,477.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,672,009.00	34,250,477.00		34,250,477.00		
2) Ending Balance, June 30 (E + F1e)			31,322,734.00	37,006,029.00		36,492,451.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	378,532.00	378,532.00		378,532.00		
Prepaid Items		9713	272,169.00	272,169.00		272,169.00		
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	14,076,050.00	19,432,623.00		19,160,965.00		
Program Carryover	0000	9780	13,014,895.00					
Carryover	0000	9780	1,061,155.00					
Program Carryover	0000	9780		14,268,445.00				
LCFF Supplemental FY21-22	0000	9780		418,647.00				
LCFF Supplemental Carryover	0000	9780		4,745,531.00				
Programs Carryover	0000	9780				14,153,786.00		
LCFF Supplemental FY21-22	0000	9780				432,718.00		
LCFF Supplemental Carryover	0000	9780				4,574,461.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,390,736.00	12,136,818.00		12,288,584.00		
Unassigned/Unappropriated Amount		9790	4,130,247.00	4,710,887.00		4,317,201.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	13,041,704.00	14,446,988.00	9,171,178.62	14,351,584.00	(95,404.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	3,267,222.00	3,267,222.00	1,633,612.00	3,267,222.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	396,000.00	385,000.00	193,120.04	386,000.00	1,000.00	0.3%
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	116,684,100.00	120,382,000.00	67,483,060.12	120,611,000.00	229,000.00	0.2%
Unsecured Roll Taxes		8042	6,973,000.00	6,316,000.00	6,196,447.55	6,316,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,277,000.00	2,042,000.00	1,620,618.93	2,042,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			147,639,026.00	146,839,210.00	86,298,037.26	146,973,806.00	134,596.00	0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			147,639,026.00	146,839,210.00	86,298,037.26	146,973,806.00	134,596.00	0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	535,133.00	535,133.00	535,143.00	535,133.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,541,743.00	2,762,027.00	1,393,422.79	2,317,467.00	(444,560.00)	-16.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	55,460.00	55,460.00	0.00	55,460.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,132,336.00	3,352,620.00	1,928,565.79	2,908,060.00	(444,560.00)	-13.3%

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	8,483,250.00	8,351,000.00	5,038,967.40	8,351,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	227,238.00	227,238.00	54,292.12	227,238.00	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	1,090,000.00	1,090,000.00	397,023.31	1,090,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	123,067.00	123,067.00	53,873.08	123,067.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,923,555.00</b>	<b>9,791,305.00</b>	<b>5,544,155.91</b>	<b>9,791,305.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>160,694,917.00</b>	<b>159,983,135.00</b>	<b>93,770,758.96</b>	<b>159,673,171.00</b>	<b>(309,964.00)</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	62,736,822.00	60,287,889.00	32,508,407.15	60,564,236.00	(276,347.00)	-0.5%
Certificated Pupil Support Salaries		1200	2,270,176.00	2,218,384.00	1,134,763.92	2,105,012.00	113,372.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,202,672.00	7,660,487.00	4,375,171.36	7,673,508.00	(13,021.00)	-0.2%
Other Certificated Salaries		1900	532,844.00	474,144.00	240,376.08	456,167.00	17,977.00	3.8%
TOTAL, CERTIFICATED SALARIES			72,742,514.00	70,640,904.00	38,258,718.51	70,798,923.00	(158,019.00)	-0.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	446,809.00	387,031.00	208,159.08	383,249.00	3,782.00	1.0%
Classified Support Salaries		2200	8,190,480.00	7,870,334.00	4,403,196.99	7,780,689.98	89,644.02	1.1%
Classified Supervisors' and Administrators' Salaries		2300	1,572,008.00	1,458,116.00	865,027.68	1,458,932.00	(816.00)	-0.1%
Clerical, Technical and Office Salaries		2400	5,518,061.00	5,415,530.00	2,875,522.28	5,325,867.00	89,663.00	1.7%
Other Classified Salaries		2900	738,730.00	630,395.00	278,092.31	559,540.00	70,855.00	11.2%
TOTAL, CLASSIFIED SALARIES			16,466,088.00	15,761,406.00	8,629,998.34	15,508,277.98	253,128.02	1.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	11,290,747.00	10,926,411.00	6,188,026.29	11,596,176.78	(669,765.78)	-6.1%
PERS		3201-3202	3,769,650.00	3,676,892.00	1,994,732.51	3,588,300.00	88,592.00	2.4%
OASDI/Medicare/Alternative		3301-3302	2,312,629.00	2,230,361.00	1,196,815.02	2,236,177.27	(5,816.27)	-0.3%
Health and Welfare Benefits		3401-3402	9,114,229.00	8,591,929.00	4,631,296.27	8,459,668.00	132,261.00	1.5%
Unemployment Insurance		3501-3502	1,050,083.00	440,755.00	222,272.51	415,169.03	25,585.97	5.8%
Workers' Compensation		3601-3602	1,139,452.00	1,220,694.00	650,959.75	1,220,760.85	(66.85)	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			28,676,790.00	27,087,042.00	14,884,102.35	27,516,251.93	(429,209.93)	-1.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	136,654.00	136,744.00	47,756.68	136,744.00	0.00	0.0%
Materials and Supplies		4300	7,165,086.00	7,533,484.00	2,693,144.40	7,746,351.09	(212,867.09)	-2.8%
Noncapitalized Equipment		4400	570,447.00	838,349.00	268,166.70	831,464.00	6,885.00	0.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,872,187.00	8,508,577.00	3,009,067.78	8,714,559.09	(205,982.09)	-2.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	103,153.00	110,043.00	31,992.83	121,970.00	(11,927.00)	-10.8%
Dues and Memberships		5300	71,949.00	74,989.00	34,675.41	75,787.00	(798.00)	-1.1%
Insurance		5400-5450	1,278,099.00	1,201,963.00	1,109,832.85	1,201,963.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,487,050.00	4,540,050.00	2,003,303.14	4,600,050.00	(60,000.00)	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,075,839.00	981,985.00	652,165.61	994,281.00	(12,296.00)	-1.3%
Transfers of Direct Costs		5710	0.00	(6,500.00)	(1,219.57)	(14,191.60)	7,691.60	-118.3%
Transfers of Direct Costs - Interfund		5750	(27,270.00)	(28,270.00)	0.00	(28,270.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,650,206.00	3,351,810.00	162,742.60	2,923,944.00	427,866.00	12.8%
Communications		5900	235,739.00	248,874.00	109,845.60	252,616.00	(3,742.00)	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,874,765.00	10,474,944.00	4,103,338.47	10,128,149.40	346,794.60	3.3%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	60,000.00	86,045.00	26,045.03	86,045.00	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	50,000.00	(50,000.00)	New
Equipment Replacement		6500	8,430.00	147,937.00	85,270.35	148,537.00	(600.00)	-0.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,430.00	233,982.00	111,315.38	284,582.00	(50,600.00)	-21.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	114,425.00	217,233.00	122,183.19	217,233.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			114,425.00	217,233.00	122,183.19	217,233.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(301,292.00)	(387,729.00)	(96,404.98)	(386,286.00)	(1,443.00)	0.4%
Transfers of Indirect Costs - Interfund		7350	(131,090.00)	(131,090.00)	(63,611.81)	(131,090.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(432,382.00)	(518,819.00)	(160,016.79)	(517,376.00)	(1,443.00)	0.3%
TOTAL, EXPENDITURES			134,382,817.00	132,405,269.00	68,958,707.23	132,650,600.40	(245,331.40)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(27,661,375.00)	(24,822,314.00)	(14,189,499.00)	(24,780,596.00)	41,718.00	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,661,375.00)	(24,822,314.00)	(14,189,499.00)	(24,780,596.00)	41,718.00	-0.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(27,661,375.00)	(24,822,314.00)	(14,189,499.00)	(24,780,596.00)	41,718.00	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,393,806.00	8,070,149.00	1,850,312.00	8,815,796.00	745,647.00	9.2%
2) Federal Revenue		8100-8299	5,230,579.00	8,199,247.00	1,038,422.30	8,232,045.00	32,798.00	0.4%
3) Other State Revenue		8300-8599	25,303,124.00	20,589,856.00	4,919,299.65	22,357,054.00	1,767,198.00	8.6%
4) Other Local Revenue		8600-8799	3,189,015.00	4,772,302.00	4,602,210.55	5,023,813.00	251,511.00	5.3%
5) TOTAL, REVENUES			42,116,524.00	41,631,554.00	12,410,244.50	44,428,708.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	15,348,506.00	14,021,401.00	6,425,910.51	14,330,514.15	(309,113.15)	-2.2%
2) Classified Salaries		2000-2999	19,383,554.00	18,341,478.00	9,707,408.60	17,908,821.06	432,656.94	2.4%
3) Employee Benefits		3000-3999	21,546,228.00	20,370,053.00	5,587,479.96	20,231,270.94	138,782.06	0.7%
4) Books and Supplies		4000-4999	9,552,435.00	9,600,797.00	4,124,438.98	10,721,210.49	(1,120,413.49)	-11.7%
5) Services and Other Operating Expenditures		5000-5999	5,997,438.00	6,916,627.00	2,882,629.25	8,320,500.36	(1,403,873.36)	-20.3%
6) Capital Outlay		6000-6999	0.00	236,933.00	211,158.05	260,517.00	(23,584.00)	-10.0%
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	301,292.00	387,729.00	96,404.98	386,286.00	1,443.00	0.4%
9) TOTAL, EXPENDITURES			72,129,453.00	69,875,018.00	29,035,430.33	72,159,120.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,012,929.00)	(28,243,464.00)	(16,625,185.83)	(27,730,412.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,453,509.00	2,453,509.00	0.00	2,453,509.00	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	27,661,375.00	24,822,314.00	14,189,499.00	24,780,596.00	(41,718.00)	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,114,884.00	27,275,823.00	14,189,499.00	27,234,105.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			101,955.00	(967,641.00)	(2,435,686.83)	(496,307.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,518,874.00	9,113,430.00		9,113,430.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,518,874.00	9,113,430.00		9,113,430.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,518,874.00	9,113,430.00		9,113,430.00		
2) Ending Balance, June 30 (E + F1e)			4,620,829.00	8,145,789.00		8,617,123.00		
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	116,982.00	116,690.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,503,847.00	8,029,099.00		8,617,123.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	8,393,806.00	8,070,149.00	1,850,312.00	8,815,796.00	745,647.00	9.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>8,393,806.00</b>	<b>8,070,149.00</b>	<b>1,850,312.00</b>	<b>8,815,796.00</b>	<b>745,647.00</b>	<b>9.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,893,209.00	3,319,807.00	0.00	3,301,061.00	(18,746.00)	-0.6%
Special Education Discretionary Grants		8182	80,764.00	81,500.00	57,157.00	94,200.00	12,700.00	15.6%
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	364,528.00	382,482.00	227,034.67	383,343.00	861.00	0.2%
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	385,299.00	344,614.00	151,593.39	343,876.00	(738.00)	-0.2%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	366,234.00	416,873.00	160,612.00	451,765.00	34,892.00	8.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	37,894.00	29,261.00	15,391.07	29,289.00	28.00	0.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,102,651.00	3,624,710.00	426,634.17	3,628,511.00	3,801.00	0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,230,579.00</b>	<b>8,199,247.00</b>	<b>1,038,422.30</b>	<b>8,232,045.00</b>	<b>32,798.00</b>	<b>0.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	830,303.00	1,101,422.00	382,121.65	924,143.00	(177,279.00)	-16.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,472,821.00	19,488,434.00	4,537,178.00	21,432,911.00	1,944,477.00	10.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>25,303,124.00</b>	<b>20,589,856.00</b>	<b>4,919,299.65</b>	<b>22,357,054.00</b>	<b>1,767,198.00</b>	<b>8.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,908,943.00	3,230,546.00	4,010,238.46	4,247,300.00	1,016,754.00	31.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	280,072.00	1,541,756.00	591,972.09	776,513.00	(765,243.00)	-49.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,189,015.00</b>	<b>4,772,302.00</b>	<b>4,602,210.55</b>	<b>5,023,813.00</b>	<b>251,511.00</b>	<b>5.3%</b>
<b>TOTAL, REVENUES</b>			<b>42,116,524.00</b>	<b>41,631,554.00</b>	<b>12,410,244.50</b>	<b>44,428,708.00</b>	<b>2,797,154.00</b>	<b>6.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	12,765,453.00	11,566,243.00	5,069,754.03	11,847,770.00	(281,527.00)	-2.4%
Certificated Pupil Support Salaries		1200	1,324,670.00	1,092,841.00	633,945.92	1,093,618.00	(777.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	993,751.00	1,013,807.00	591,214.78	1,013,805.00	2.00	0.0%
Other Certificated Salaries		1900	264,632.00	348,510.00	130,995.78	375,321.15	(26,811.15)	-7.7%
TOTAL, CERTIFICATED SALARIES			15,348,506.00	14,021,401.00	6,425,910.51	14,330,514.15	(309,113.15)	-2.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,109,998.00	10,766,799.00	5,491,933.55	10,517,099.06	249,699.94	2.3%
Classified Support Salaries		2200	4,075,126.00	3,895,095.00	2,006,008.72	3,720,377.00	174,718.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	1,855,247.00	1,803,087.00	1,043,081.88	1,788,078.00	15,009.00	0.8%
Clerical, Technical and Office Salaries		2400	634,092.00	753,995.00	376,525.40	743,296.00	10,699.00	1.4%
Other Classified Salaries		2900	709,091.00	1,122,502.00	789,859.05	1,139,971.00	(17,469.00)	-1.6%
TOTAL, CLASSIFIED SALARIES			19,383,554.00	18,341,478.00	9,707,408.60	17,908,821.06	432,656.94	2.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	11,881,898.00	11,511,207.00	1,015,455.23	11,641,338.00	(130,131.00)	-1.1%
PERS		3201-3202	4,206,806.00	3,904,651.00	2,052,182.61	3,769,609.00	135,042.00	3.5%
OASDI/Medicare/Alternative		3301-3302	1,664,359.00	1,566,830.00	811,917.01	1,545,248.00	21,582.00	1.4%
Health and Welfare Benefits		3401-3402	2,942,833.00	2,758,905.00	1,412,019.16	2,675,436.94	83,468.06	3.0%
Unemployment Insurance		3501-3502	408,831.00	169,903.00	73,395.49	143,688.00	26,215.00	15.4%
Workers' Compensation		3601-3602	441,501.00	458,557.00	222,510.46	455,951.00	2,606.00	0.6%
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			21,546,228.00	20,370,053.00	5,587,479.96	20,231,270.94	138,782.06	0.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,100,000.00	1,095,225.76	1,100,000.00	0.00	0.0%
Materials and Supplies		4300	9,499,671.00	8,322,150.00	2,922,063.63	9,393,015.95	(1,070,865.95)	-12.9%
Noncapitalized Equipment		4400	52,764.00	178,647.00	107,149.59	228,194.54	(49,547.54)	-27.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,552,435.00	9,600,797.00	4,124,438.98	10,721,210.49	(1,120,413.49)	-11.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,125,889.00	2,224,389.00	996,192.52	2,547,639.00	(323,250.00)	-14.5%
Travel and Conferences		5200	137,832.00	175,092.00	59,582.35	182,940.17	(7,848.17)	-4.5%
Dues and Memberships		5300	0.00	275.00	275.00	275.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	95,810.00	95,810.00	32,595.00	95,810.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	237,917.00	260,717.00	88,537.06	274,682.00	(13,965.00)	-5.4%
Transfers of Direct Costs		5710	0.00	6,500.00	1,219.57	14,191.60	(7,691.60)	-118.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,594,960.00	3,353,814.00	1,647,734.21	4,477,787.40	(1,123,973.40)	-33.5%
Communications		5900	805,030.00	800,030.00	56,493.54	727,175.19	72,854.81	9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,997,438.00	6,916,627.00	2,882,629.25	8,320,500.36	(1,403,873.36)	-20.3%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,835.00	6,835.13	6,835.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	25,275.00	28,426.89	33,428.00	(8,153.00)	-32.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	204,823.00	175,896.03	220,254.00	(15,431.00)	-7.5%
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	236,933.00	211,158.05	260,517.00	(23,584.00)	-10.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	301,292.00	387,729.00	96,404.98	386,286.00	1,443.00	0.4%
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			301,292.00	387,729.00	96,404.98	386,286.00	1,443.00	0.4%
TOTAL, EXPENDITURES			72,129,453.00	69,875,018.00	29,035,430.33	72,159,120.00	(2,284,102.00)	-3.3%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	27,661,375.00	24,822,314.00	14,189,499.00	24,780,596.00	(41,718.00)	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			27,661,375.00	24,822,314.00	14,189,499.00	24,780,596.00	(41,718.00)	-0.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			30,114,884.00	27,275,823.00	14,189,499.00	27,234,105.00	41,718.00	-0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	156,032,832.00	154,909,359.00	88,148,349.26	155,789,602.00	880,243.00	0.6%
2) Federal Revenue		8100-8299	5,230,579.00	8,199,247.00	1,038,422.30	8,232,045.00	32,798.00	0.4%
3) Other State Revenue		8300-8599	28,435,460.00	23,942,476.00	6,847,865.44	25,265,114.00	1,322,638.00	5.5%
4) Other Local Revenue		8600-8799	13,112,570.00	14,563,607.00	10,146,366.46	14,815,118.00	251,511.00	1.7%
5) TOTAL, REVENUES			202,811,441.00	201,614,689.00	106,181,003.46	204,101,879.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	88,091,020.00	84,662,305.00	44,684,629.02	85,129,437.15	(467,132.15)	-0.6%
2) Classified Salaries		2000-2999	35,849,642.00	34,102,884.00	18,337,406.94	33,417,099.04	685,784.96	2.0%
3) Employee Benefits		3000-3999	50,223,018.00	47,457,095.00	20,471,582.31	47,747,522.87	(290,427.87)	-0.6%
4) Books and Supplies		4000-4999	17,424,622.00	18,109,374.00	7,133,506.76	19,435,769.58	(1,326,395.58)	-7.3%
5) Services and Other Operating Expenditures		5000-5999	14,872,203.00	17,391,571.00	6,985,967.72	18,448,649.76	(1,057,078.76)	-6.1%
6) Capital Outlay		6000-6999	68,430.00	470,915.00	322,473.43	545,099.00	(74,184.00)	-15.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	114,425.00	217,233.00	122,183.19	217,233.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(131,090.00)	(131,090.00)	(63,611.81)	(131,090.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			206,512,270.00	202,280,287.00	97,994,137.56	204,809,720.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,700,829.00)	(665,598.00)	8,186,865.90	(707,841.40)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,453,509.00	2,453,509.00	0.00	2,453,509.00	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			2,453,509.00	2,453,509.00	0.00	2,453,509.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,247,320.00)	1,787,911.00	8,186,865.90	1,745,667.60		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,190,883.00	43,363,907.00		43,363,907.00	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)			37,190,883.00	43,363,907.00		43,363,907.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,190,883.00	43,363,907.00		43,363,907.00		
2) Ending Balance, June 30 (E + F1e)			35,943,563.00	45,151,818.00		45,109,574.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	378,532.00	378,532.00		378,532.00		
Prepaid Items		9713	389,151.00	388,859.00		272,169.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,503,847.00	8,029,099.00		8,617,123.00		
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	14,076,050.00	19,432,623.00		19,160,965.00		
Program Carryover	0000	9780	13,014,895.00					
Carryover	0000	9780	1,061,155.00					
Program Carryover	0000	9780		14,268,445.00				
LCFF Supplemental FY21-22	0000	9780		418,647.00				
LCFF Supplemental Carryover	0000	9780		4,745,531.00				
Programs Carryover	0000	9780				14,153,786.00		
LCFF Supplemental FY21-22	0000	9780				432,718.00		
LCFF Supplemental Carryover	0000	9780				4,574,461.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,390,736.00	12,136,818.00		12,288,584.00		
Unassigned/Unappropriated Amount		9790	4,130,247.00	4,710,887.00		4,317,201.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	13,041,704.00	14,446,988.00	9,171,178.62	14,351,584.00	(95,404.00)	-0.7%
Education Protection Account State Aid - Current Year		8012	3,267,222.00	3,267,222.00	1,633,612.00	3,267,222.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	396,000.00	385,000.00	193,120.04	386,000.00	1,000.00	0.3%
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	116,684,100.00	120,382,000.00	67,483,060.12	120,611,000.00	229,000.00	0.2%
Unsecured Roll Taxes		8042	6,973,000.00	6,316,000.00	6,196,447.55	6,316,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,277,000.00	2,042,000.00	1,620,618.93	2,042,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			147,639,026.00	146,839,210.00	86,298,037.26	146,973,806.00	134,596.00	0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	8,393,806.00	8,070,149.00	1,850,312.00	8,815,796.00	745,647.00	9.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			156,032,832.00	154,909,359.00	88,148,349.26	155,789,602.00	880,243.00	0.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,893,209.00	3,319,807.00	0.00	3,301,061.00	(18,746.00)	-0.6%
Special Education Discretionary Grants		8182	80,764.00	81,500.00	57,157.00	94,200.00	12,700.00	15.6%
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	364,528.00	382,482.00	227,034.67	383,343.00	861.00	0.2%
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	385,299.00	344,614.00	151,593.39	343,876.00	(738.00)	-0.2%



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Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	366,234.00	416,873.00	160,612.00	451,765.00	34,892.00	8.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	37,894.00	29,261.00	15,391.07	29,289.00	28.00	0.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,102,651.00	3,624,710.00	426,634.17	3,628,511.00	3,801.00	0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,230,579.00</b>	<b>8,199,247.00</b>	<b>1,038,422.30</b>	<b>8,232,045.00</b>	<b>32,798.00</b>	<b>0.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	535,133.00	535,133.00	535,143.00	535,133.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,372,046.00	3,863,449.00	1,775,544.44	3,241,610.00	(621,839.00)	-16.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,528,281.00	19,543,894.00	4,537,178.00	21,488,371.00	1,944,477.00	9.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>28,435,460.00</b>	<b>23,942,476.00</b>	<b>6,847,865.44</b>	<b>25,265,114.00</b>	<b>1,322,638.00</b>	<b>5.5%</b>

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	8,483,250.00	8,351,000.00	5,038,967.40	8,351,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	227,238.00	227,238.00	54,292.12	227,238.00	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	1,090,000.00	1,090,000.00	397,023.31	1,090,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,032,010.00	3,353,613.00	4,064,111.54	4,370,367.00	1,016,754.00	30.3%
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	280,072.00	1,541,756.00	591,972.09	776,513.00	(765,243.00)	-49.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,112,570.00</b>	<b>14,563,607.00</b>	<b>10,146,366.46</b>	<b>14,815,118.00</b>	<b>251,511.00</b>	<b>1.7%</b>
<b>TOTAL, REVENUES</b>			<b>202,811,441.00</b>	<b>201,614,689.00</b>	<b>106,181,003.46</b>	<b>204,101,879.00</b>	<b>2,487,190.00</b>	<b>1.2%</b>

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	75,502,275.00	71,854,132.00	37,578,161.18	72,412,006.00	(557,874.00)	-0.8%
Certificated Pupil Support Salaries		1200	3,594,846.00	3,311,225.00	1,768,709.84	3,198,630.00	112,595.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	8,196,423.00	8,674,294.00	4,966,386.14	8,687,313.00	(13,019.00)	-0.2%
Other Certificated Salaries		1900	797,476.00	822,654.00	371,371.86	831,488.15	(8,834.15)	-1.1%
TOTAL, CERTIFICATED SALARIES			88,091,020.00	84,662,305.00	44,684,629.02	85,129,437.15	(467,132.15)	-0.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,556,807.00	11,153,830.00	5,700,092.63	10,900,348.06	253,481.94	2.3%
Classified Support Salaries		2200	12,265,606.00	11,765,429.00	6,409,205.71	11,501,066.98	264,362.02	2.2%
Classified Supervisors' and Administrators' Salaries		2300	3,427,255.00	3,261,203.00	1,908,109.56	3,247,010.00	14,193.00	0.4%
Clerical, Technical and Office Salaries		2400	6,152,153.00	6,169,525.00	3,252,047.68	6,069,163.00	100,362.00	1.6%
Other Classified Salaries		2900	1,447,821.00	1,752,897.00	1,067,951.36	1,699,511.00	53,386.00	3.0%
TOTAL, CLASSIFIED SALARIES			35,849,642.00	34,102,884.00	18,337,406.94	33,417,099.04	685,784.96	2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	23,172,645.00	22,437,618.00	7,203,481.52	23,237,514.78	(799,896.78)	-3.6%
PERS		3201-3202	7,976,456.00	7,581,543.00	4,046,915.12	7,357,909.00	223,634.00	2.9%
OASDI/Medicare/Alternative		3301-3302	3,976,988.00	3,797,191.00	2,008,732.03	3,781,425.27	15,765.73	0.4%
Health and Welfare Benefits		3401-3402	12,057,062.00	11,350,834.00	6,043,315.43	11,135,104.94	215,729.06	1.9%
Unemployment Insurance		3501-3502	1,458,914.00	610,658.00	295,668.00	558,857.03	51,800.97	8.5%
Workers' Compensation		3601-3602	1,580,953.00	1,679,251.00	873,470.21	1,676,711.85	2,539.15	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,223,018.00	47,457,095.00	20,471,582.31	47,747,522.87	(290,427.87)	-0.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	136,654.00	1,236,744.00	1,142,982.44	1,236,744.00	0.00	0.0%
Materials and Supplies		4300	16,664,757.00	15,855,634.00	5,615,208.03	17,139,367.04	(1,283,733.04)	-8.1%
Noncapitalized Equipment		4400	623,211.00	1,016,996.00	375,316.29	1,059,658.54	(42,662.54)	-4.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,424,622.00	18,109,374.00	7,133,506.76	19,435,769.58	(1,326,395.58)	-7.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,125,889.00	2,224,389.00	996,192.52	2,547,639.00	(323,250.00)	-14.5%
Travel and Conferences		5200	240,985.00	285,135.00	91,575.18	304,910.17	(19,775.17)	-6.9%
Dues and Memberships		5300	71,949.00	75,264.00	34,950.41	76,062.00	(798.00)	-1.1%
Insurance		5400-5450	1,278,099.00	1,201,963.00	1,109,832.85	1,201,963.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,582,860.00	4,635,860.00	2,035,898.14	4,695,860.00	(60,000.00)	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,313,756.00	1,242,702.00	740,702.67	1,268,963.00	(26,261.00)	-2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,270.00)	(28,270.00)	0.00	(28,270.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,245,166.00	6,705,624.00	1,810,476.81	7,401,731.40	(696,107.40)	-10.4%
Communications		5900	1,040,769.00	1,048,904.00	166,339.14	979,791.19	69,112.81	6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,872,203.00	17,391,571.00	6,985,967.72	18,448,649.76	(1,057,078.76)	-6.1%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,835.00	6,835.13	6,835.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	60,000.00	111,320.00	54,471.92	119,473.00	(8,153.00)	-7.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	204,823.00	175,896.03	270,254.00	(65,431.00)	-31.9%
Equipment Replacement		6500	8,430.00	147,937.00	85,270.35	148,537.00	(600.00)	-0.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,430.00	470,915.00	322,473.43	545,099.00	(74,184.00)	-15.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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	114,425.00	217,233.00	122,183.19	217,233.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			114,425.00	217,233.00	122,183.19	217,233.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(131,090.00)	(131,090.00)	(63,611.81)	(131,090.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(131,090.00)	(131,090.00)	(63,611.81)	(131,090.00)	0.00	0.0%
TOTAL, EXPENDITURES			206,512,270.00	202,280,287.00	97,994,137.56	204,809,720.40	(2,529,433.40)	-1.3%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	823,781.00
6266	Educator Effectiveness, FY 2021-22	3,402,121.00
6300	Lottery: Instructional Materials	831,032.00
6546	Mental Health-Related Services	1,095,862.00
7311	Classified School Employee Professional De	78,189.00
7388	SB 117 COVID-19 LEA Response Funds	50,851.00
7425	Expanded Learning Opportunities (ELO) Gra	1,736,078.00
9010	Other Restricted Local	599,209.00
Total, Restricted Balance		8,617,123.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,000,000.00	6,100,000.00	4,036,696.59	6,100,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	200,000.00	400,000.00	263,099.87	400,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,416.00	5,450.00	2,015.37	5,450.00	0.00	0.0%
5) TOTAL, REVENUES			3,205,416.00	6,505,450.00	4,301,811.83	6,505,450.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,692,929.00	1,757,294.00	938,170.29	1,762,742.00	(5,448.00)	-0.3%
3) Employee Benefits		3000-3999	665,736.00	658,767.00	342,587.72	630,562.00	28,205.00	4.3%
4) Books and Supplies		4000-4999	1,432,400.00	2,221,446.00	1,295,748.60	2,571,446.00	(350,000.00)	-15.8%
5) Services and Other Operating Expenditures		5000-5999	95,250.00	95,650.00	38,623.25	96,150.00	(500.00)	-0.5%
6) Capital Outlay		6000-6999	35,000.00	43,500.00	79,886.65	58,500.00	(15,000.00)	-34.5%
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	131,090.00	131,090.00	63,611.81	131,090.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,052,405.00	4,907,747.00	2,758,628.32	5,250,490.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(846,989.00)	1,597,703.00	1,543,183.51	1,254,960.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(846,989.00)	1,597,703.00	1,543,183.51	1,254,960.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,185,358.00	1,231,978.00		1,231,978.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,185,358.00	1,231,978.00		1,231,978.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,185,358.00	1,231,978.00		1,231,978.00		
2) Ending Balance, June 30 (E + F1e)			338,369.00	2,829,681.00		2,486,938.00		
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	338,369.00	2,829,681.00		2,486,938.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	3,000,000.00	6,100,000.00	4,036,696.59	6,100,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,000,000.00	6,100,000.00	4,036,696.59	6,100,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	200,000.00	400,000.00	263,099.87	400,000.00	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			200,000.00	400,000.00	263,099.87	400,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,648.54	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(1,961.85)	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,416.00	4,000.00	975.90	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,450.00	352.78	1,450.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,416.00	5,450.00	2,015.37	5,450.00	0.00	0.0%
TOTAL, REVENUES			3,205,416.00	6,505,450.00	4,301,811.83	6,505,450.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated 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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	962,922.00	1,059,288.00	539,311.91	1,064,736.00	(5,448.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	573,259.00	541,258.00	310,995.59	541,258.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,748.00	156,748.00	87,862.79	156,748.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,692,929.00	1,757,294.00	938,170.29	1,762,742.00	(5,448.00)	-0.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	333,962.00	352,346.00	180,446.05	328,891.00	23,455.00	6.7%
OASDI/Medicare/Alternative		3301-3302	120,789.00	125,556.00	66,173.29	126,730.00	(1,174.00)	-0.9%
Health and Welfare Benefits		3401-3402	169,695.00	155,208.00	78,531.95	141,606.00	13,602.00	8.8%
Unemployment Insurance		3501-3502	19,664.00	835.00	4,439.98	8,436.00	(7,601.00)	-910.3%
Workers' Compensation		3601-3602	21,626.00	24,822.00	12,996.45	24,899.00	(77.00)	-0.3%
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			665,736.00	658,767.00	342,587.72	630,562.00	28,205.00	4.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	162,000.00	236,446.00	130,837.30	256,446.00	(20,000.00)	-8.5%
Noncapitalized Equipment		4400	5,000.00	25,000.00	16,878.70	40,000.00	(15,000.00)	-60.0%
Food		4700	1,265,400.00	1,960,000.00	1,148,032.60	2,275,000.00	(315,000.00)	-16.1%
TOTAL, BOOKS AND SUPPLIES			1,432,400.00	2,221,446.00	1,295,748.60	2,571,446.00	(350,000.00)	-15.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,250.00	5,250.00	3,855.56	5,250.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	862.46	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,500.00	9,500.00	3,917.50	9,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,800.00	68,200.00	28,066.01	68,200.00	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	3,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,700.00	3,700.00	1,921.72	4,200.00	(500.00)	-13.5%
Communications		5900	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>95,250.00</b>	<b>95,650.00</b>	<b>38,623.25</b>	<b>96,150.00</b>	<b>(500.00)</b>	<b>-0.5%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	8,500.00	8,153.43	8,500.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	35,000.00	35,000.00	71,733.22	50,000.00	(15,000.00)	-42.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>35,000.00</b>	<b>43,500.00</b>	<b>79,886.65</b>	<b>58,500.00</b>	<b>(15,000.00)</b>	<b>-34.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	131,090.00	131,090.00	63,611.81	131,090.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>131,090.00</b>	<b>131,090.00</b>	<b>63,611.81</b>	<b>131,090.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,052,405.00</b>	<b>4,907,747.00</b>	<b>2,758,628.32</b>	<b>5,250,490.00</b>		

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

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,386,938.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	100,000.00
Total, Restricted Balance		<u>2,486,938.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,705,337.00	3,538,234.00	2,082,515.77	3,588,353.00	50,119.00	1.4%
5) TOTAL, REVENUES			3,705,337.00	3,538,234.00	2,082,515.77	3,588,353.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	368,191.00	426,993.00	181,342.95	434,847.00	(7,854.00)	-1.8%
3) Employee Benefits		3000-3999	118,028.00	114,098.00	53,774.43	118,036.00	(3,938.00)	-3.5%
4) Books and Supplies		4000-4999	4,332.00	9,252.00	18,189.36	67,074.00	(57,822.00)	-625.0%
5) Services and Other Operating Expenditures		5000-5999	680,175.00	976,832.00	492,041.22	991,280.00	(14,448.00)	-1.5%
6) Capital Outlay		6000-6999	5,565,009.00	7,821,685.00	1,800,105.90	10,549,367.00	(2,727,682.00)	-34.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,735,735.00	9,348,860.00	2,545,453.86	12,160,604.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,030,398.00)	(5,810,626.00)	(462,938.09)	(8,572,251.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.00	2,453,509.00	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			(2,453,509.00)	(2,453,509.00)	0.00	(2,453,509.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,483,907.00)	(8,264,135.00)	(462,938.09)	(11,025,760.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,472,292.00	15,425,612.00		15,425,612.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,472,292.00	15,425,612.00		15,425,612.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,472,292.00	15,425,612.00		15,425,612.00		
2) Ending Balance, June 30 (E + F1e)			6,988,385.00	7,161,477.00		4,399,852.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,423,908.00	3,828,214.00		1,102,704.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,564,477.00	3,333,263.00		3,297,148.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,612,000.00	3,464,361.00	1,986,630.41	3,471,664.00	7,303.00	0.2%
Interest		8660	93,337.00	73,873.00	86,777.04	116,689.00	42,816.00	58.0%
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	9,108.32	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,705,337.00	3,538,234.00	2,082,515.77	3,588,353.00	50,119.00	1.4%
<b>TOTAL, REVENUES</b>			3,705,337.00	3,538,234.00	2,082,515.77	3,588,353.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	78,277.00	128,277.00	33,842.62	137,232.00	(8,955.00)	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	144,527.00	144,527.00	84,307.16	144,527.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	85,387.00	94,189.00	58,365.26	94,896.00	(707.00)	-0.8%
Other Classified Salaries		2900	60,000.00	60,000.00	4,827.91	58,192.00	1,808.00	3.0%
TOTAL, CLASSIFIED SALARIES			368,191.00	426,993.00	181,342.95	434,847.00	(7,854.00)	-1.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	22,756.00	22,756.00	14,740.22	24,818.00	(2,062.00)	-9.1%
PERS		3201-3202	37,643.00	44,268.00	17,748.38	44,148.00	120.00	0.3%
OASDI/Medicare/Alternative		3301-3302	18,925.00	23,157.00	8,139.79	23,854.00	(697.00)	-3.0%
Health and Welfare Benefits		3401-3402	17,255.00	16,999.00	9,802.01	16,920.00	79.00	0.5%
Unemployment Insurance		3501-3502	4,484.00	885.00	851.56	2,145.00	(1,260.00)	-142.4%
Workers' Compensation		3601-3602	16,965.00	6,033.00	2,492.47	6,151.00	(118.00)	-2.0%
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			118,028.00	114,098.00	53,774.43	118,036.00	(3,938.00)	-3.5%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,332.00	9,252.00	18,189.36	67,074.00	(57,822.00)	-625.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,332.00	9,252.00	18,189.36	67,074.00	(57,822.00)	-625.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,100.00	11,100.00	5,550.00	11,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	442,000.00	622,259.00	373,715.15	622,483.00	(224.00)	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	3,360.00	3,360.00	0.00	3,360.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	223,711.00	340,109.00	112,776.07	354,313.00	(14,204.00)	-4.2%
Communications		5900	4.00	4.00	0.00	24.00	(20.00)	-500.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			680,175.00	976,832.00	492,041.22	991,280.00	(14,448.00)	-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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	13,776.00	13,798.81	13,799.00	(23.00)	-0.2%
Buildings and Improvements of Buildings		6200	5,565,009.00	7,807,909.00	1,786,307.09	10,535,568.00	(2,727,659.00)	-34.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			5,565,009.00	7,821,685.00	1,800,105.90	10,549,367.00	(2,727,682.00)	-34.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,735,735.00	9,348,860.00	2,545,453.86	12,160,604.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	2,453,509.00	0.00	2,453,509.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,453,509.00)	(2,453,509.00)	0.00	(2,453,509.00)		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	1,102,704.00
Total, Restricted Balance		1,102,704.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	823,962.00	803,964.00	376,332.15	743,007.00	(60,957.00)	-7.6%
5) TOTAL, REVENUES			823,962.00	803,964.00	376,332.15	743,007.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	270,022.00	354,860.00	232,536.36	375,900.00	(21,040.00)	-5.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			271,322.00	356,160.00	232,536.36	377,200.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			552,640.00	447,804.00	143,795.79	365,807.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			552,640.00	447,804.00	143,795.79	365,807.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,913,357.00	2,011,595.00		2,011,595.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,913,357.00	2,011,595.00		2,011,595.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,913,357.00	2,011,595.00		2,011,595.00		
2) Ending Balance, June 30 (E + F1e)			2,465,997.00	2,459,399.00		2,377,402.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,465,997.00	2,459,399.00		2,377,402.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,458.00	51,573.00	3,757.38	17,150.00	(34,423.00)	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	800,504.00	752,391.00	372,574.77	725,857.00	(26,534.00)	-3.5%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			823,962.00	803,964.00	376,332.15	743,007.00	(60,957.00)	-7.6%
<b>TOTAL, REVENUES</b>			823,962.00	803,964.00	376,332.15	743,007.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	233,192.00	314,634.00	194,736.00	314,634.00	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	18,730.00	18,730.00	0.00	18,730.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,100.00	21,496.00	37,800.36	42,536.00	(21,040.00)	-97.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			270,022.00	354,860.00	232,536.36	375,900.00	(21,040.00)	-5.9%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			271,322.00	356,160.00	232,536.36	377,200.00		

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

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	2,377,402.00
Total, Restricted Balance		<u>2,377,402.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	802,924.00	1,284,750.00	656,453.66	1,127,431.00	(157,319.00)	-12.2%
5) TOTAL, REVENUES			802,924.00	1,284,750.00	656,453.66	1,127,431.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	35,100.00	35,100.00	20,475.56	35,100.00	0.00	0.0%
2) Classified Salaries		2000-2999	500,770.00	567,541.00	332,579.26	582,959.00	(15,418.00)	-2.7%
3) Employee Benefits		3000-3999	237,054.00	254,310.00	143,180.93	259,568.00	(5,258.00)	-2.1%
4) Books and Supplies		4000-4999	28,000.00	27,282.00	10,361.10	27,627.00	(345.00)	-1.3%
5) Services and Other Operating Expenses		5000-5999	2,000.00	2,718.00	2,152.70	2,918.00	(200.00)	-7.4%
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			802,924.00	886,951.00	508,749.55	908,172.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	397,799.00	147,704.11	219,259.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	397,799.00	147,704.11	219,259.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
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 Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	397,799.00		219,259.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	397,799.00		219,259.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
All Other Fees and Contracts		8689	0.00	30.00	28.98	30.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	802,924.00	1,284,720.00	656,424.68	1,127,401.00	(157,319.00)	-12.2%
TOTAL, OTHER LOCAL REVENUE			802,924.00	1,284,750.00	656,453.66	1,127,431.00	(157,319.00)	-12.2%
TOTAL, REVENUES			802,924.00	1,284,750.00	656,453.66	1,127,431.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	35,100.00	35,100.00	20,475.56	35,100.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			35,100.00	35,100.00	20,475.56	35,100.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	240,167.00	179,912.00	101,131.40	184,318.00	(4,406.00)	-2.4%
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	44,346.00	44,346.00	25,796.60	44,346.00	0.00	0.0%
Other Classified Salaries		2900	216,257.00	343,283.00	205,651.26	354,295.00	(11,012.00)	-3.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			500,770.00	567,541.00	332,579.26	582,959.00	(15,418.00)	-2.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,526.00	5,526.00	3,799.32	6,218.00	(692.00)	-12.5%
PERS		3201-3202	96,845.00	129,261.00	70,646.77	130,061.00	(800.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	37,348.00	41,630.00	24,450.83	42,911.00	(1,281.00)	-3.1%
Health and Welfare Benefits		3401-3402	84,144.00	69,092.00	37,881.70	68,694.00	398.00	0.6%
Unemployment Insurance		3501-3502	6,346.00	287.00	1,530.97	2,952.00	(2,665.00)	-928.6%
Workers' Compensation		3601-3602	6,845.00	8,514.00	4,871.34	8,732.00	(218.00)	-2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			237,054.00	254,310.00	143,180.93	259,568.00	(5,258.00)	-2.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	28,000.00	27,282.00	10,361.10	27,627.00	(345.00)	-1.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			28,000.00	27,282.00	10,361.10	27,627.00	(345.00)	-1.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,718.00	2,152.70	2,918.00	(200.00)	-7.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			2,000.00	2,718.00	2,152.70	2,918.00	(200.00)	-7.4%

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)
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			802,924.00	886,951.00	508,749.55	908,172.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from 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	219,259.00
Total, Restricted Net Position		219,259.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,307,670.00	21,458,430.00	11,639,379.06	21,017,581.00	(440,849.00)	-2.1%
5) TOTAL, REVENUES			21,307,670.00	21,458,430.00	11,639,379.06	21,017,581.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	67,580.00	64,695.00	37,714.77	66,142.00	(1,447.00)	-2.2%
2) Classified Salaries		2000-2999	88,040.00	82,340.00	44,720.51	80,962.00	1,378.00	1.7%
3) Employee Benefits		3000-3999	55,682.00	56,761.00	32,355.28	57,518.00	(757.00)	-1.3%
4) Books and Supplies		4000-4999	0.00	800.00	867.37	1,725.00	(925.00)	-115.6%
5) Services and Other Operating Expenses		5000-5999	21,930,398.00	21,933,348.00	12,126,482.77	22,090,656.00	(157,308.00)	-0.7%
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			22,141,700.00	22,137,944.00	12,242,140.70	22,297,003.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(834,030.00)	(679,514.00)	(602,761.64)	(1,279,422.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(834,030.00)	(679,514.00)	(602,761.64)	(1,279,422.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	6,018,941.00	6,659,427.00		6,659,427.00	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)			6,018,941.00	6,659,427.00		6,659,427.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,018,941.00	6,659,427.00		6,659,427.00		
2) Ending Net Position, June 30 (E + F1e)			5,184,911.00	5,979,913.00		5,380,005.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	5,184,911.00	5,979,913.00		5,380,005.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,481.00	40,481.00	13,465.53	45,481.00	5,000.00	12.4%
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	21,265,789.00	21,416,549.00	11,624,756.33	20,970,200.00	(446,349.00)	-2.1%
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	1,400.00	1,400.00	1,157.20	1,900.00	500.00	35.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			21,307,670.00	21,458,430.00	11,639,379.06	21,017,581.00	(440,849.00)	-2.1%
<b>TOTAL, REVENUES</b>			21,307,670.00	21,458,430.00	11,639,379.06	21,017,581.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	67,580.00	64,695.00	37,714.77	66,142.00	(1,447.00)	-2.2%
TOTAL, CERTIFICATED SALARIES			67,580.00	64,695.00	37,714.77	66,142.00	(1,447.00)	-2.2%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	23,903.00	18,203.00	8,317.01	18,203.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	64,137.00	64,137.00	36,403.50	62,759.00	1,378.00	2.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			88,040.00	82,340.00	44,720.51	80,962.00	1,378.00	1.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,256.00	10,192.00	6,271.58	10,996.00	(804.00)	-7.9%
PERS		3201-3202	14,751.00	18,800.00	10,190.10	18,410.00	390.00	2.1%
OASDI/Medicare/Alternative		3301-3302	5,926.00	6,536.00	3,721.87	6,512.00	24.00	0.4%
Health and Welfare Benefits		3401-3402	16,937.00	19,086.00	10,646.40	18,824.00	262.00	1.4%
Unemployment Insurance		3501-3502	1,825.00	70.00	390.34	699.00	(629.00)	-898.6%
Workers' Compensation		3601-3602	1,987.00	2,077.00	1,134.99	2,077.00	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			55,682.00	56,761.00	32,355.28	57,518.00	(757.00)	-1.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	800.00	867.37	1,725.00	(925.00)	-115.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	800.00	867.37	1,725.00	(925.00)	-115.6%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	21,789,218.00	21,789,218.00	12,053,458.33	21,929,726.00	(140,508.00)	-0.6%
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	2,180.00	2,180.00	0.00	2,180.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	139,000.00	141,950.00	73,024.44	158,750.00	(16,800.00)	-11.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,930,398.00	21,933,348.00	12,126,482.77	22,090,656.00	(157,308.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			22,141,700.00	22,137,944.00	12,242,140.70	22,297,003.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from 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 Net Position		0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			44,882,214.31	36,554,309.38	18,347,342.84	7,105,540.29	3,063,404.09	15,495,480.94	29,520,757.20	48,362,652.47
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,902,215.00	(7,040,940.38)	1,327,476.00	1,327,476.00	1,327,476.00	816,806.00	2,144,282.00	1,680,091.00
Property Taxes	8020-8079		569,707.28		314,342.75	6,315,145.19	22,877,205.61	25,652,541.93	19,764,303.88	0.00
Miscellaneous Funds	8080-8099							0.00	1,850,312.00	2,200,924.22
Federal Revenue	8100-8299			247,824.00	230,847.30	94,247.00	204,812.00	64,849.00	195,843.00	
Other State Revenue	8300-8599				1,029,072.98	(90,413.29)	823,781.00	1,769,840.75	3,315,584.00	
Other Local Revenue	8600-8799		59,185.39	363,035.30	401,724.15	1,417,963.05	1,602,793.48	658,456.18	5,643,208.91	474,860.21
Interfund Transfers In	8910-8929								1,226,754.50	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			11,531,107.67	(6,430,081.08)	3,303,463.18	9,064,417.95	26,836,068.09	28,962,493.86	34,140,288.29	4,355,875.43
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		917,604.61	7,155,088.74	7,244,323.12	7,350,477.57	7,334,001.43	7,346,861.89	7,336,271.66	7,554,782.00
Classified Salaries	2000-2999		1,626,649.88	3,096,353.94	2,692,133.93	2,703,668.23	2,687,937.10	2,792,847.97	2,737,815.89	2,744,852.04
Employee Benefits	3000-3999		919,009.68	3,313,387.53	3,256,456.27	3,275,958.31	3,108,908.41	3,307,074.61	3,290,787.50	3,328,626.57
Books and Supplies	4000-4999		1,326,561.52	1,863,819.93	971,072.06	597,990.21	594,273.92	630,692.39	1,149,096.73	258,232.01
Services	5000-5999		1,716,785.46	514,130.28	660,212.42	1,618,734.30	659,441.39	889,833.12	926,830.75	1,614,088.33
Capital Outlay	6000-6599		6,835.13	169,275.66			674.83	82,009.03	63,678.78	10,885.22
Other Outgo	7000-7499		7,117.92	14,312.36	21,797.87	17,127.35	10,715.70	(19,618.30)	7,118.48	7,118.48
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,520,564.20	16,126,368.44	14,845,995.67	15,563,955.97	14,395,952.78	15,029,700.71	15,511,599.79	15,518,584.65
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(75,000.00)								
Accounts Receivable	9200-9299	(16,251,486.17)	91,615.49	6,585,843.71	52,300.60	2,277,177.20	95,000.10	15,997.26	(134.24)	1,089.47
Due From Other Funds	9310	(4,865,486.41)		4,865,486.41	23,719.88	(7,664.11)	(501.18)	(30,537.60)		
Stores	9320	(391,912.13)	18,481.47	21,911.75	(5,000.00)	(14,821.71)	(501.18)	(33,935.13)	4,802.53	8,173.09
Prepaid Expenditures	9330	(999,612.48)	911,037.64				(1,884.38)	(15,795.54)	(9,685.89)	(16,082.47)
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(22,583,497.19)	1,021,134.60	11,473,241.87	71,020.48	2,254,691.38	92,113.36	(64,271.01)	(5,017.60)	(6,819.91)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	9,341,342.35	4,194,855.00	2,777,032.86	(442,263.76)	(202,710.44)	100,151.82	(156,754.12)	(218,224.37)	863,174.53
Due To Other Funds	9610	3,582,587.16		3,582,587.16	212,554.30					
Current Loans	9640									
Unearned Revenues	9650	11,177,879.34	10,164,728.00	800,597.00						
Deferred Inflows of Resources	9690			(36,458.13)						
SUBTOTAL		24,101,808.85	14,359,583.00	7,123,758.89	(229,709.46)	(202,710.44)	100,151.82	(156,754.12)	(218,224.37)	863,174.53
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(46,685,306.04)	(13,338,448.40)	4,349,482.98	300,729.94	2,457,401.82	(8,038.46)	92,483.11	213,206.77	(869,994.44)
E. NET INCREASE/DECREASE (B - C + D)			(8,327,904.93)	(18,206,966.54)	(11,241,802.55)	(4,042,136.20)	12,432,076.85	14,025,276.26	18,841,895.27	(12,032,703.66)
F. ENDING CASH (A + E)			36,554,309.38	18,347,342.84	7,105,540.29	3,063,404.09	15,495,480.94	29,520,757.20	48,362,652.47	36,329,948.81
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		36,329,948.81	40,456,293.69	55,051,622.32	50,117,378.04				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,680,091.00	1,680,091.00	1,680,091.00	93,651.38			17,618,806.00	17,618,806.00
Property Taxes	8020-8079	13,514,759.45	28,532,635.85	1,244,344.20	10,570,013.86			129,355,000.00	129,355,000.00
Miscellaneous Funds	8080-8099	3,283,217.84	437,761.97	1,043,579.97	0.00			8,815,796.00	8,815,796.00
Federal Revenue	8100-8299	691,426.01	256,053.11	20,446.35	2,840,284.50	3,385,412.73		8,232,045.00	8,232,045.00
Other State Revenue	8300-8599	1,244,379.53	1,622.31	7,255,376.60	9,702,085.56	213,784.56		25,265,114.00	25,265,114.00
Other Local Revenue	8600-8799	114,407.01	113,026.64	109,405.29	3,801,638.89	55,413.50		14,815,118.00	14,815,118.00
Interfund Transfers In	8910-8929				2,453,509.00			3,680,263.50	2,453,509.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		20,528,280.84	31,021,190.88	11,353,243.41	29,461,183.19	3,654,610.79	0.00	207,782,142.50	206,555,388.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,391,810.46	7,376,760.42	7,403,457.78	8,109,691.93	2,608,305.54		85,129,437.15	85,129,437.15
Classified Salaries	2000-2999	2,744,852.04	2,744,852.04	2,744,852.04	2,117,224.51	1,983,059.43		33,417,099.04	33,417,099.04
Employee Benefits	3000-3999	4,449,753.44	4,444,456.45	4,431,620.68	10,443,371.54	178,111.88		47,747,522.87	47,747,522.87
Books and Supplies	4000-4999	228,381.59	236,777.50	179,116.94	10,783,557.29	616,197.49		19,435,769.58	19,435,769.58
Services	5000-5999	1,584,806.37	1,610,477.23	1,526,004.23	3,846,568.03	1,280,737.85		18,448,649.76	18,448,649.76
Capital Outlay	6000-6599	484.48	4.65	588.44	210,662.78			545,099.00	545,099.00
Other Outgo	7000-7499	1,847.58	12,533.96	1,847.58	4,224.02			86,143.00	86,143.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		16,401,935.96	16,425,862.25	16,287,487.69	35,515,300.10	6,666,412.19	0.00	204,809,720.40	204,809,720.40
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							9,118,889.59	
Due From Other Funds	9310							4,850,503.40	
Stores	9320							(889.18)	
Prepaid Expenditures	9330							867,589.36	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	14,836,093.17	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							6,915,261.52	
Due To Other Funds	9610							3,795,141.46	
Current Loans	9640							0.00	
Unearned Revenues	9650							10,965,325.00	
Deferred Inflows of Resources	9690							(36,458.13)	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	21,639,269.85	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(6,803,176.68)	
E. NET INCREASE/DECREASE (B - C + D)		4,126,344.88	14,595,328.63	(4,934,244.28)	(6,054,116.91)	(3,011,801.40)	0.00	(3,830,754.58)	1,745,667.60
F. ENDING CASH (A + E)		40,456,293.69	55,051,622.32	50,117,378.04	44,063,261.13				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								41,051,459.73	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	146,973,806.00	3.92%	152,733,318.00	3.10%	157,461,452.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,908,060.00	5.33%	3,063,060.00	3.61%	3,173,636.00
4. Other Local Revenues	8600-8799	9,791,305.00	0.62%	9,851,526.00	-84.00%	1,576,132.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(24,780,596.00)	13.54%	(28,135,312.00)	2.53%	(28,846,530.00)
6. Total (Sum lines A1 thru A5c)		134,892,575.00	1.94%	137,512,592.00	-3.02%	133,364,690.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				70,798,923.00		69,074,542.00
b. Step & Column Adjustment				1,020,806.00		1,014,141.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,745,187.00)		(1,465,142.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,798,923.00	-2.44%	69,074,542.00	-0.65%	68,623,541.00
2. Classified Salaries						
a. Base Salaries				15,508,277.98		15,186,672.98
b. Step & Column Adjustment				224,434.00		225,987.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(546,039.00)		(120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,508,277.98	-2.07%	15,186,672.98	0.69%	15,291,805.98
3. Employee Benefits	3000-3999	27,516,251.93	6.40%	29,276,790.00	1.76%	29,792,906.00
4. Books and Supplies	4000-4999	8,714,559.09	3.69%	9,036,123.62	2.90%	9,298,174.02
5. Services and Other Operating Expenditures	5000-5999	10,128,149.40	-5.89%	9,531,262.00	6.05%	10,107,668.00
6. Capital Outlay	6000-6999	284,582.00	0.00%	284,582.00	0.00%	284,582.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	217,233.00	0.00%	217,233.00	0.00%	217,233.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(517,376.00)	-11.08%	(460,038.00)	0.00%	(460,038.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		132,650,600.40	-0.38%	132,147,167.60	0.76%	133,155,872.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		2,241,974.60		5,365,424.40		208,818.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,250,477.00		36,492,451.60		41,857,876.00
2. Ending Fund Balance (Sum lines C and D1)		36,492,451.60		41,857,876.00		42,066,694.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	725,701.00		400,351.00		289,266.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	19,160,965.00		19,160,965.00		19,160,965.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,288,584.00		11,565,630.00		13,635,344.00
2. Unassigned/Unappropriated	9790	4,317,201.60		10,730,930.00		8,981,119.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		36,492,451.60		41,857,876.00		42,066,694.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,288,584.00		11,565,630.00		13,635,344.00
c. Unassigned/Unappropriated	9790	4,317,201.60		10,730,930.00		8,981,119.00
(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)		16,605,785.60		22,296,560.00		22,616,463.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction in site administration and support costs due to school closures in FY 2022-23. Reduction in certificated teachers due to attrition and declining enrollment in both FY 22-23 & FY 23-24.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,815,796.00	5.33%	9,285,678.00	3.61%	9,620,891.00
2. Federal Revenues	8100-8299	8,232,045.00	-44.08%	4,603,534.00	0.00%	4,603,534.00
3. Other State Revenues	8300-8599	22,357,054.00	-50.41%	11,086,482.00	0.00%	11,086,482.00
4. Other Local Revenues	8600-8799	5,023,813.00	0.00%	5,023,813.00	0.00%	5,023,813.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	24,780,596.00	13.54%	28,135,312.00	2.53%	28,846,530.00
6. Total (Sum lines A1 thru A5c)		71,662,813.00	-15.45%	60,588,328.00	1.73%	61,634,759.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,330,514.15		11,840,585.15
b. Step & Column Adjustment				174,984.00		177,609.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,664,913.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,330,514.15	-17.38%	11,840,585.15	1.50%	12,018,194.15
2. Classified Salaries						
a. Base Salaries				17,908,821.06		16,706,816.06
b. Step & Column Adjustment				246,898.00		250,602.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,448,903.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,908,821.06	-6.71%	16,706,816.06	1.50%	16,957,418.06
3. Employee Benefits	3000-3999	20,231,270.94	0.16%	20,263,739.00	1.48%	20,564,555.00
4. Books and Supplies	4000-4999	10,721,210.49	-50.49%	5,308,443.79	2.40%	5,435,779.79
5. Services and Other Operating Expenditures	5000-5999	8,320,500.36	-26.99%	6,075,089.00	2.72%	6,240,155.00
6. Capital Outlay	6000-6999	260,517.00	-65.01%	91,162.00	0.00%	91,162.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	386,286.00	-15.22%	327,494.00	0.00%	327,494.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		72,159,120.00	-16.00%	60,613,329.00	1.69%	61,634,758.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(496,307.00)		(25,001.00)		1.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,113,430.00		8,617,123.00		8,592,122.00
2. Ending Fund Balance (Sum lines C and D1)		8,617,123.00		8,592,122.00		8,592,123.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	8,617,123.00		8,592,122.00		8,592,123.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,617,123.00		8,592,122.00		8,592,123.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expenditure adjustments in FY 22-23 for one time grants from Esser II,III, Geer, In Person Instruction, and Expanded Learning Opportunity.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	155,789,602.00	4.00%	162,018,996.00	3.13%	167,082,343.00
2. Federal Revenues	8100-8299	8,232,045.00	-44.08%	4,603,534.00	0.00%	4,603,534.00
3. Other State Revenues	8300-8599	25,265,114.00	-44.00%	14,149,542.00	0.78%	14,260,118.00
4. Other Local Revenues	8600-8799	14,815,118.00	0.41%	14,875,339.00	-55.63%	6,599,945.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
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)		206,555,388.00	-4.09%	198,100,920.00	-1.57%	194,999,449.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				85,129,437.15		80,915,127.15
b. Step & Column Adjustment				1,195,790.00		1,191,750.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,410,100.00)		(1,465,142.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,129,437.15	-4.95%	80,915,127.15	-0.34%	80,641,735.15
2. Classified Salaries						
a. Base Salaries				33,417,099.04		31,893,489.04
b. Step & Column Adjustment				471,332.00		476,589.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,994,942.00)		(120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,417,099.04	-4.56%	31,893,489.04	1.12%	32,249,224.04
3. Employee Benefits	3000-3999	47,747,522.87	3.76%	49,540,529.00	1.65%	50,357,461.00
4. Books and Supplies	4000-4999	19,435,769.58	-26.20%	14,344,567.41	2.71%	14,733,953.81
5. Services and Other Operating Expenditures	5000-5999	18,448,649.76	-15.41%	15,606,351.00	4.75%	16,347,823.00
6. Capital Outlay	6000-6999	545,099.00	-31.07%	375,744.00	0.00%	375,744.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	217,233.00	0.00%	217,233.00	0.00%	217,233.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,090.00)	1.11%	(132,544.00)	0.00%	(132,544.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		204,809,720.40	-5.88%	192,760,496.60	1.05%	194,790,630.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,745,667.60		5,340,423.40		208,819.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,363,907.00		45,109,574.60		50,449,998.00
2. Ending Fund Balance (Sum lines C and D1)		45,109,574.60		50,449,998.00		50,658,817.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	725,701.00		400,351.00		289,266.00
b. Restricted	9740	8,617,123.00		8,592,122.00		8,592,123.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	19,160,965.00		19,160,965.00		19,160,965.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,288,584.00		11,565,630.00		13,635,344.00
2. Unassigned/Unappropriated	9790	4,317,201.60		10,730,930.00		8,981,119.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		45,109,574.60		50,449,998.00		50,658,817.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,288,584.00		11,565,630.00		13,635,344.00
c. Unassigned/Unappropriated	9790	4,317,201.60		10,730,930.00		8,981,119.00
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)		16,605,785.60		22,296,560.00		22,616,463.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.11%		11.57%		11.61%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		13,878.94		13,438.12		13,185.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		204,809,720.40		192,760,496.60		194,790,630.00
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)		204,809,720.40		192,760,496.60		194,790,630.00
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)		6,144,291.61		5,782,814.90		5,843,718.90
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)		6,144,291.61		5,782,814.90		5,843,718.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	16,336.11	16,336.11		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>16,336.11</b>	<b>16,336.11</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	13,878.94	13,878.94		
Charter School				
<b>Total ADA</b>	<b>13,878.94</b>	<b>13,878.94</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	13,878.94	13,438.12		
Charter School				
<b>Total ADA</b>	<b>13,878.94</b>	<b>13,438.12</b>	<b>-3.2%</b>	<b>Not Met</b>

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

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

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

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

ADA revised to reflect current projection of continue decline and not flatten out in FY 2023-24.



**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	14,073	14,073		
Charter School				
<b>Total Enrollment</b>	<b>14,073</b>	<b>14,073</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	14,073	13,625		
Charter School				
<b>Total Enrollment</b>	<b>14,073</b>	<b>13,625</b>	<b>-3.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	13,816	13,368		
Charter School				
<b>Total Enrollment</b>	<b>13,816</b>	<b>13,368</b>	<b>-3.2%</b>	<b>Not Met</b>

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

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

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

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

Enrollment revised to reflect current projection of continue decline and not flatten out in FY 2022-23 & a steeper decline in 2023-24.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	16,976	17,363	
Charter School			
<b>Total ADA/Enrollment</b>	<b>16,976</b>	<b>17,363</b>	<b>97.8%</b>
Second Prior Year (2019-20)			
District Regular	16,976	16,718	
Charter School			
<b>Total ADA/Enrollment</b>	<b>16,976</b>	<b>16,718</b>	<b>101.5%</b>
First Prior Year (2020-21)			
District Regular	15,246	16,336	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>15,246</b>	<b>16,336</b>	<b>93.3%</b>
Historical Average Ratio:			97.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>98.0%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	13,879	14,073		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>13,879</b>	<b>14,073</b>	<b>98.6%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	13,438	13,625		
Charter School				
<b>Total ADA/Enrollment</b>	<b>13,438</b>	<b>13,625</b>	<b>98.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	13,185	13,368		
Charter School				
<b>Total ADA/Enrollment</b>	<b>13,185</b>	<b>13,368</b>	<b>98.6%</b>	<b>Not Met</b>

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

District project increase in ratio of ADA to Enrollment percentage due to current attendance above historic average.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	146,839,210.00	146,973,806.00	0.1%	Met
1st Subsequent Year (2022-23)	151,530,208.00	152,733,318.00	0.8%	Met
2nd Subsequent Year (2023-24)	155,033,191.00	157,461,452.00	1.6%	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	123,560,070.02	135,399,784.44	91.3%
Second Prior Year (2019-20)	123,001,581.63	133,985,586.13	91.8%
First Prior Year (2020-21)	113,551,492.13	121,597,413.38	93.4%
	Historical Average Ratio:		92.2%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>89.2% to 95.2%</b>	<b>89.2% to 95.2%</b>	<b>89.2% to 95.2%</b>

**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)	113,823,452.91	132,650,600.40	85.8%	Not Met
1st Subsequent Year (2022-23)	113,538,004.98	132,147,167.60	85.9%	Not Met
2nd Subsequent Year (2023-24)	113,708,252.98	133,155,872.00	85.4%	Not Met

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

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

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

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

Unfilled positions and district's declining enrollment result in less salaries/benefits with additional funds spent in non-salary lower the ratio from historic average.

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	8,199,247.00	8,232,045.00	0.4%	No
1st Subsequent Year (2022-23)	4,574,537.00	4,603,534.00	0.6%	No
2nd Subsequent Year (2023-24)	4,574,537.00	4,603,534.00	0.6%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	23,942,476.00	25,265,114.00	5.5%	Yes
1st Subsequent Year (2022-23)	14,699,526.00	14,149,542.00	-3.7%	No
2nd Subsequent Year (2023-24)	14,806,378.00	14,260,118.00	-3.7%	No

**Explanation:**  
(required if Yes)

New one time Grant awards for Expanded Learning Opportunity Program (ELOP) and Universal PreK Planning & Implementation.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	14,563,607.00	14,815,118.00	1.7%	No
1st Subsequent Year (2022-23)	14,618,444.00	14,875,339.00	1.8%	No
2nd Subsequent Year (2023-24)	6,342,613.00	6,599,945.00	4.1%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	18,109,374.00	19,435,769.58	7.3%	Yes
1st Subsequent Year (2022-23)	13,255,488.00	14,344,567.41	8.2%	Yes
2nd Subsequent Year (2023-24)	13,568,318.00	14,733,953.81	8.6%	Yes

**Explanation:**  
(required if Yes)

New budget for grant spending from Esser III, Universal PreK Planning & Implementation, and other Local program resources. Subsequent year expense adjusted out due to one-time funding.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	17,391,571.00	18,448,649.76	6.1%	Yes
1st Subsequent Year (2022-23)	14,536,374.00	15,606,351.00	7.4%	Yes
2nd Subsequent Year (2023-24)	15,179,432.00	16,347,823.00	7.7%	Yes

**Explanation:**  
(required if Yes)

Special ed unfilled staffing resulted in shifting costs to contract services and other operating. And increased budget for one time grant funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	46,705,330.00	48,312,277.00	3.4%	Met
1st Subsequent Year (2022-23)	33,892,507.00	33,628,415.00	-0.8%	Met
2nd Subsequent Year (2023-24)	25,723,528.00	25,463,597.00	-1.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	35,500,945.00	37,884,419.34	6.7%	Not Met
1st Subsequent Year (2022-23)	27,791,862.00	29,950,918.41	7.8%	Not Met
2nd Subsequent Year (2023-24)	28,747,750.00	31,081,776.81	8.1%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

New budget for grant spending from Esser III, Universal PreK Planning &amp; Implementation, and other Local program resources. Subsequent year expense adjusted out due to one-time funding.

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

Special ed unfilled staffing resulted in shifting costs to contract services and other operating. And increased budget for one time grant funding.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,694,355.00	6,311,809.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		6,500,443.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.1%	11.6%	11.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.7%	3.9%	3.9%

**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)	2,241,974.60	132,650,600.40	N/A	Met
1st Subsequent Year (2022-23)	5,365,424.40	132,147,167.60	N/A	Met
2nd Subsequent Year (2023-24)	208,818.00	133,155,872.00	N/A	Met

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

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

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

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



## 9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2021-22)	45,109,574.60	Met
1st Subsequent Year (2022-23)	50,449,998.00	Met
2nd Subsequent Year (2023-24)	50,658,817.00	Met

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

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

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

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

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	42,867,545.41	Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	13,879	13,438	13,185
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	204,809,720.40	192,760,496.60	194,790,630.00
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)	204,809,720.40	192,760,496.60	194,790,630.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,144,291.61	5,782,814.90	5,843,718.90
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>6,144,291.61</b>	<b>5,782,814.90</b>	<b>5,843,718.90</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,288,584.00	11,565,630.00	13,635,344.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,317,201.60	10,730,930.00	8,981,119.00
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)	16,605,785.60	22,296,560.00	22,616,463.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.11%	11.57%	11.61%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,144,291.61</b>	<b>5,782,814.90</b>	<b>5,843,718.90</b>
Status:	Met	Met	Met

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(24,822,314.00)	(24,780,596.00)	-0.2%	(41,718.00)	Met
1st Subsequent Year (2022-23)	(25,727,304.00)	(28,135,312.00)	9.4%	2,408,008.00	Not Met
2nd Subsequent Year (2023-24)	(28,369,396.00)	(28,846,530.00)	1.7%	477,134.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	2,453,509.00	2,453,509.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	2,453,509.00	2,453,509.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	2,453,509.00	2,453,509.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

Increased contribution to support program costs increases.

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

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

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

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

--

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

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


**S6. Long-term Commitments**

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	3	General Fund	7439	233,497
Certificates of Participation				
General Obligation Bonds	20	Bond I & R Fund	7439	105,450,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
2016 GO BONDS	13		7439	24,985,000
2013 GO BONDS	6		7439	20,025,000
2011 GO BONDS	5		7439	5,650,086
2010 GO BONDS	13		7439	1,401,869
2008 GO BONDS	11		7439	1,004,933
2019 GO BONDS	18		7439	120,535,000
<b>TOTAL:</b>				<b>279,285,385</b>

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	207,180	213,325	185,510	69,765
Certificates of Participation				
General Obligation Bonds	5,829,188	4,727,219	5,111,706	4,693,381
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2016 GO BONDS	951,438	1,274,838	4,414,113	4,322,288
2013 GO BONDS	4,876,850	3,960,650	5,702,750	3,369,275
2011 GO BONDS	2,102,000	2,116,625	0	0
2010 GO BONDS	750,625	0	0	0
2008 GO BONDS	0	0	0	0
2019 GO BONDS	5,956,408	4,531,345	6,186,935	6,159,813
<b>Total Annual Payments:</b>	<b>20,673,689</b>	<b>16,824,002</b>	<b>21,601,014</b>	<b>18,614,522</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>	<b>No</b>	<b>No</b>	<b>Yes</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Payments in principals is going up in 2022-23 due to payment of the two bond refinance the District has in 2019-20 and 2020-21.

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

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

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

No

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

**Explanation:**  
(Required if Yes)



## S7. Unfunded Liabilities

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

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

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

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

No

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

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

n/a

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00

3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim

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

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

0.00	0.00

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

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


- d. Number of retirees receiving OPEB benefits

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


4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	2,315,763.00	2,315,763.00
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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	13,973,469.00	13,973,469.00
1st Subsequent Year (2022-23)	13,973,469.00	13,973,469.00
2nd Subsequent Year (2023-24)	13,973,469.00	13,973,469.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	13,973,469.00	13,973,469.00
1st Subsequent Year (2022-23)	13,973,469.00	13,973,469.00
2nd Subsequent Year (2023-24)	13,973,469.00	13,973,469.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

Yes

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	803.0	769.8	754.3	744.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

**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

--

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

- 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


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

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

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**

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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


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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

- 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?


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

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

Settled with CEA but with compensation as a reopener this year.


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

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

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

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

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

If No, continue with section S8B.

Yes

**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	613.2	612.2	603.3	603.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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


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**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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

Settled with CSEA but not SEIU

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	85.4	80.4	78.4	

Data must be entered for all years.

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

- 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)

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

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

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

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

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

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

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Yes

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

No

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

Yes

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

**Comments:**  
(optional)

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

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Second Interim  
2021-22 Original Budget  
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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

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

## IMPORT CHECKS

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

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-3215-0-0000-0000-9791	3215	9791	60,000.00
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CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990)

must net to zero by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the

**affected forms must be opened and saved.**

**PASSED**

Checks Completed.

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

Cupertino Union Elementary

Santa Clara County

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

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## IMPORT CHECKS

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3212-0-0000-0000-9740 3212 9740 20,000.00  
 Explanation: This is corrected at Second Interim to be subject to deferred revenue with no ending balance.

01-3213-0-0000-0000-9740 3213 9740 495,168.00  
 Explanation: This is corrected at Second Interim to be subject to deferred revenue with no ending balance.

01-7422-0-0000-0000-9740 7422 9740 16,954.00  
 Explanation: This is corrected at Second Interim to be subject to deferred revenue with no ending balance.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to

zero by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED



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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.

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43-69419-0000000

Second Interim  
2021-22 Projected Totals  
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

## **EXPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

Checks Completed.

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Second Interim  
2021-22 Actuals to Date  
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
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Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.