

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Ambelina Garcia Duran Telephone: 661-792-3081
Title: Deputy Superintendent/CBO E-mail: amgarcia@mcfarland.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,288.86	3,288.86	3,288.86	3,288.86	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,288.86	3,288.86	3,288.86	3,288.86	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	17.64	17.64	15.88	15.88	(1.76)	-10%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	17.64	17.64	15.88	15.88	(1.76)	-10%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,306.50	3,306.50	3,304.74	3,304.74	(1.76)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

MCFARLAND UNIFIED SCHOOL DISTRICT
Actual and Projected Monthly Cash Flows
2021-22 1st Interim Report
General Fund Actuals to: 10/31/21

First Interim

Second Interim

District: **McFarland Unified School District**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	18,996,836	14,310,122	18,619,774	20,698,278	20,574,937	16,997,820	11,423,412	7,955,263	7,221,799	4,467,441	5,342,385	4,048,440	14,500,829	18,996,836
B. RECEIPTS														
Revenue Limit:														
Property Tax	29,608	90,844	540,704	123,154	209,077	2,976,481	21,010	125,097	78,378	1,799,888	(154,503)	457,338		6,296,876
State Aid 8010-8011	1,368,535	1,368,535	2,463,363	2,463,363	2,926,932	2,926,932	2,926,932	1,424,178	697,394	671,504	662,785	2,789,693		22,690,146
State Aid 8013-8019	0	0	0	0	0	0	0	0	0	0	0	0		0
EPA Fund 8012	0	0	2,369,846	(1,210)	0	1,785,862	456	0	1,924,468	0	0	7,934,777		14,014,953
Other	129	0	(2,723)	(1,210)	456	0	456	456	792	396	396	0		0
Federal Revenues	808,265	1,097,050	139,854	144,728	119,280	1,833,485	749,045	2,483,262	165,437	3,551,162	144,826	6,147,329	(6,147,329)	11,216,394
Other State Revenues	0	(26,250)	207,372	753,678	111,418	365,854	207,115	0	271,999	128,955	1,952,652	1,096,823	(1,096,823)	3,972,793
Other Local Revenues	0	116,093	149,818	360,740	174,693	234,936	217,421	272,095	92,395	79,663	100,578	1,012,999	(1,012,999)	1,798,432
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0		0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0		0
TRANS	0	0	0	0	0	0	(10,295)	8,647	22	0	(3,432)	195,108		8,807,763
Receivables	66,785	6,442,645	495,355	1,612,855	0	73	(10,295)	8,647	22	0	(3,432)	195,108		8,807,763
TOTAL RECEIPTS	2,273,322	9,088,917	6,363,589	5,457,308	3,541,856	10,124,079	4,111,684	4,313,735	3,230,885	6,211,368	2,703,302	19,634,463	(8,257,151)	68,797,357
C. DISBURSEMENTS														
Certificated Salary	200,775	1,935,154	1,571,624	1,521,185	1,732,685	1,797,365	1,732,244	1,691,051	1,703,292	1,745,001	1,706,780	1,984,450		19,321,606
Classified Salary	277,241	503,296	486,790	499,518	654,570	661,488	648,393	630,244	635,926	664,013	646,731	907,793		7,216,003
Employee Benefits	575,026	924,193	932,524	921,443	920,930	933,146	913,145	906,878	895,914	920,131	904,548	2,751,684		12,499,562
Supplies	137,362	44,457	392,722	103,041	321,895	2,220,829	491,772	227,247	87,608	692,663	198,947	325,378		5,243,921
Services	643,900	1,188,955	694,026	242,651	570,556	1,203,551	328,006	390,775	424,269	394,904	667,545	1,090,744		7,839,882
Capital Outlays	642,990	57,567	95,032	160,907	2,823,987	8,333,587	3,325,527	1,087,196	2,103,298	792,904	(751,637)	839,389		19,510,747
Other Outgo	29,475	28,604	146,717	226,986	102,573	399,325	128,787	126,718	124,622	125,594	282,860	41,810		1,764,071
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	(145,882)		(145,882)
All Other Financing Uses	0	0	0	0	0	148,715	0	0	0	0	351,285	0		500,000
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0		0
Liabilities (including Def Rev)	4,453,267	97,039	(34,350)	1,904,918	(8,223)	481	11,959	(12,910)	10,314	1,214	(9,812)	1,386,708		7,800,605
TOTAL DISBURSEMENTS	6,960,036	4,779,265	4,285,085	5,580,649	7,118,973	15,698,487	7,579,833	5,047,199	5,985,243	5,336,424	3,997,247	9,182,074	0	81,550,515
D. NET CASH FLOW	(4,686,714)	4,309,652	2,078,504	(123,341)	(3,577,117)	(5,574,408)	(3,468,149)	(733,464)	(2,754,358)	874,944	(1,293,945)	10,452,389	(8,257,151)	(12,753,158)
E. ENDING CASH	14,310,122	18,619,774	20,698,278	20,574,937	16,997,820	11,423,412	7,955,263	7,221,799	4,467,441	5,342,385	4,048,440	14,500,829	6,243,678	6,243,678

McFarland Unified School District - Other Funds 2021-22 1st Interim Report

Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
Adult Education - Fund 11	115,662	395,342	503,915	7,089
Child Development - Fund 12	-	-	-	-
Cafeteria - Fund 13	1,481,648	2,382,027	3,135,604	728,071
Deferred Maintenance - Fund 14	3,096,157	525,000	-	3,621,157
Special Reserve Other than Capital Outlay - Fund 17	432,226	4,000	-	436,226
Special Reserve OPEB - Fund 20	130,104	1,200	-	131,304
Building - Fund 21	10,048,627	50,000	9,992,355	106,272
Capital Facilities - Fund 25	1,473,872	65,000	28,500	1,510,372
School Facilities - Fund 35	90	-	-	90
Special Reserve-Capital Outlay - Fund 40	14,184,063	50,000	14,046,389	187,674

McFarland Unified School District

2021-22 1st Interim Report

Descriptions	Source/Explanation	2021-22	2022-23	2023-24
LCFF Funded COLA	FCMAT LCFF Calculator v21.2	5.07%	2.48%	3.11%
LCFF GAP Funding	FCMAT LCFF Calculator v21.2	100.00%	100.00%	100.00%
Funded Average Daily Attendance (ADA) - MUSD	FCMAT LCFF Calculator v21.2	3,288.86	2,959.97	3,124.42
Funded ADA - County Operated Comm. School	FCMAT LCFF Calculator v21.2	17.64	15.88	16.76
Funded ADA per Student	FCMAT LCFF Calculator v21.2	12,963	13,212	13,612
Enrollment - District and COE	FCMAT LCFF Calculator v21.2	3441	3441	3441
Unduplicated Pupil Percentage (%)	FCMAT LCFF Calculator v21.2	89.88%	88.86%	88.90%
Total LCFF Revenue	FCMAT LCFF Calculator v21.2	43,001,976	41,502,400	43,656,414
LCFF Base Grant	FCMAT LCFF Calculator v21.2	10,409,061	10,642,447	11,769,676
LCFF Concentration & Supplemental Funds	FCMAT LCFF Calculator v21.2	12,125,261	11,559,694	12,180,158
EPA	FCMAT LCFF Calculator v21.2	14,014,953	13,009,989	13,416,310
Property Taxes	FCMAT LCFF Calculator v21.2	6,290,270	6,290,270	6,290,270
LCFF Prior Year Adjmt	Actual	-	-	-
Federal Revenue	CDE Apportionment Schedules	17,363,723	13,131,261	3,155,996
State Revenue	CDE Apportionment Schedules	5,069,617	1,350,431	1,350,431
Local Revenue	SELPA Apportionment & First Five Budget	2,811,431	2,641,940	2,641,940
Contributions to Restricted Projects (SPED & Ongoing Maint.)	5% increase in each subsequent year	(3,607,170)	(3,787,528)	(3,976,904)
California Lottery Unrestricted	SSC Dartboard	\$163	\$163	\$163
California Lottery Restricted	SSC Dartboard	\$65	\$65	\$65
Certificated Step and Column Increase %	District Assumption	1.50%	1.50%	1.50%
Classified Step and Column Increase %	District Assumption	2.40%	2.40%	2.40%
CalSTRS Employer Rate	SSC Dartboard	16.97%	19.10%	19.10%
CalPERS Employer Rate	SSC Dartboard	22.91%	26.10%	27.10%
Employee Benefits	SISC Rates 2020-21	SISC Rates	add 5%	add 5%
Retiree Benefits	Current Retiree Cost	445,336	467,603	490,983
Unrestricted Supplies & Materials	Prior year adjusted for one-time funds	3,104,248	3,104,248	3,104,248
Restricted Supplies & Materials	Prior year adjusted for one-time funds	2,139,673	1,659,672	820,810
Unrestricted Service & Operating Expenses	Prior year adjusted for one-time funds	5,017,751	5,017,751	5,017,751
Restricted Service & Operating Expenses	Prior year adjusted for one-time funds	2,822,130	2,254,062	1,259,475
One-Time Discretionary Funds per ADA	Not projected until received	-	-	-
Capital Outlay - Unrestricted	MLC, DO, & MOT parking lot repairs	176,366	-	-
Capital Outlay - Unrestricted	Fencing Districtwide Projects	62,000	-	-
Capital Outlay - Unrestricted	DO & Trailer Remodel	512,307	-	-
Capital Outlay - Unrestricted	Do Marquee	250,000	-	-
Capital Outlay - Unrestricted	Districtwide Facilities Projects	48,313	3,552,980	1,552,980
Capital Outlay - Unrestricted	BRSA & KAS Roof Replacement	4,550,577	-	-
Capital Outlay - Unrestricted	KAS Kinder wing	1,548,218	-	-
Capital Outlay - Restricted	Central Kitchen Generator	346,299	-	-
Capital Outlay - Restricted	AC Replacements	5,802,898	-	-
Capital Outlay - Restricted	MHS, BRSA & HES Shade Structures	3,294,282	-	-
Capital Outlay - Restricted	Painting and Carpet Replacement	1,200,000	-	-
Capital Outlay - Restricted	Equipment	234,000	-	-
Capital Outlay - Restricted	Add Buildings (BRSA/KAS/HES)	1,485,587	5,429,954	-
Other Outgo - Transfers to KCSOS	KCSOS SPED Costs	1,450,000	1,492,000	1,535,260
Other Outgo - Indirect Costs	LEA & Food Service - 4.66%	(145,882)	(145,882)	(145,882)
Contributions to Other Funds	Deferred Maintenance & Note Payable Payments	814,072	814,072	814,072

LOCAL ENTITLEMENT FUNDING FORMULA

	2021-22	2021-23	2023-24
LOCAL ENTITLEMENT FUNDING FORMULA			
LCFF ENTITLEMENT CALCULATION			
Calculation Factors			
Grades TK-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			
Subtract Necessary Small School ADA and Funding			
Total Base, Supplemental, and Concentration Grant			
NSS Allowance			
TOTAL BASE			
ADA ON:			
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation			
Small School District Bus Replacement Program			
ECONOMIC RECOVERY TARGET PAYMENT			
LCFF ENTITLEMENT			
STATE AID CALCULATION			
Miscellaneous Adjustments			
Adjusted LCFF Entitlement			
Local Revenue (including RDA)			
Gross State Aid			
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen. BG adjusted for ADA			
2012-13 NSS Allowance (deficit)			
Minimum State Aid Adjustments			
Less Current Year Property Taxes/In-Lieu			
Subtotal State Aid for Historical RL/Charter General BG			
Categorical funding from 2012-13 net of fair-share reduction			
Charter School Categorical Block Grant adjusted for ADA			
Minimum State Aid Guarantee Before Proration Factor			
Proration Factor			
Minimum State Aid Guarantee			
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			
Minimum State Aid plus Property Taxes including RDA			
Offset			
Minimum State Aid Prior to Offset			
Total Minimum State Aid with Offset			
TOTAL STATE AID			
ADDITIONAL STATE AID (Additional SA)			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			
Change Over Prior Year			
LCFF Entitlement Per ADA			
Per-ADA Change Over Prior Year			
Basic Aid Status (school districts only)			
LCFF SOURCES INCLUDING EXCESS TAXES			
State Aid			
Education Protection Account			
Property Taxes Net of In-Lieu Transfers			
Charter In-Lieu Taxes			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			

	2021-22	2021-23	2023-24
COLA & Augmentation	5.07%	2.48%	3.11%
Base Grant Proration	0.00%	0.00%	0.00%
Grade Span	842	863	889
Supplemental	1,606	1,627	1,679
Concentration	2,026	2,015	2,080
Un-duplicated Pupil Percentage	89.88%	88.86%	88.50%
ADA	1,023.29	972.40	992.87
Base	8,093	8,294	8,552
Grade Span	842	863	889
Supplemental	1,606	1,627	1,679
Concentration	2,026	2,015	2,080
Un-duplicated Pupil Percentage	89.88%	88.86%	88.50%
Total	12,859,620	12,446,486	13,105,853
Grades TK-3	809.01	841.9	866.1
Grades 4-6	479.98	455.98	465.58
Grades 7-8	992.45	944.15	964.02
Grades 9-12	992.45	944.15	964.02
Subtract Necessary Small School ADA and Funding			
Total Base, Supplemental, and Concentration Grant	28,715,220	27,972,726	29,449,893
NSS Allowance			
TOTAL BASE	3,304.74	3,141.18	3,207.31
ADA ON:			
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation			
Small School District Bus Replacement Program			
ECONOMIC RECOVERY TARGET PAYMENT			
LCFF ENTITLEMENT			
STATE AID CALCULATION			
Miscellaneous Adjustments			
Adjusted LCFF Entitlement			
Local Revenue (including RDA)			
Gross State Aid			
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen. BG adjusted for ADA			
2012-13 NSS Allowance (deficit)			
Minimum State Aid Adjustments			
Less Current Year Property Taxes/In-Lieu			
Subtotal State Aid for Historical RL/Charter General BG			
Categorical funding from 2012-13 net of fair-share reduction			
Charter School Categorical Block Grant adjusted for ADA			
Minimum State Aid Guarantee Before Proration Factor			
Proration Factor			
Minimum State Aid Guarantee			
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			
Minimum State Aid plus Property Taxes including RDA			
Offset			
Minimum State Aid Prior to Offset			
Total Minimum State Aid with Offset			
TOTAL STATE AID			
ADDITIONAL STATE AID (Additional SA)			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			
Change Over Prior Year			
LCFF Entitlement Per ADA			
Per-ADA Change Over Prior Year			
Basic Aid Status (school districts only)			
LCFF SOURCES INCLUDING EXCESS TAXES			
State Aid			
Education Protection Account			
Property Taxes Net of In-Lieu Transfers			
Charter In-Lieu Taxes			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			

	2021-22	2021-23	2023-24
COLA & Augmentation	5.07%	2.48%	3.11%
Base Grant Proration	0.00%	0.00%	0.00%
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Base	8,093	8,294	8,552
Grade Span	842	863	889
Supplemental	1,606	1,627	1,679
Concentration	2,026	2,015	2,080
Un-duplicated Pupil Percentage	89.88%	88.86%	88.50%
Total	12,859,620	12,446,486	13,105,853
Grades TK-3	809.01	841.9	866.1
Grades 4-6	479.98	455.98	465.58
Grades 7-8	992.45	944.15	964.02
Grades 9-12	992.45	944.15	964.02
Subtract Necessary Small School ADA and Funding			
Total Base, Supplemental, and Concentration Grant	28,715,220	27,972,726	29,449,893
NSS Allowance			
TOTAL BASE	3,304.74	3,141.18	3,207.31
ADA ON:			
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation			
Small School District Bus Replacement Program			
ECONOMIC RECOVERY TARGET PAYMENT			
LCFF ENTITLEMENT			
STATE AID CALCULATION			
Miscellaneous Adjustments			
Adjusted LCFF Entitlement			
Local Revenue (including RDA)			
Gross State Aid			
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen. BG adjusted for ADA			
2012-13 NSS Allowance (deficit)			
Minimum State Aid Adjustments			
Less Current Year Property Taxes/In-Lieu			
Subtotal State Aid for Historical RL/Charter General BG			
Categorical funding from 2012-13 net of fair-share reduction			
Charter School Categorical Block Grant adjusted for ADA			
Minimum State Aid Guarantee Before Proration Factor			
Proration Factor			
Minimum State Aid Guarantee			
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			
Minimum State Aid plus Property Taxes including RDA			
Offset			
Minimum State Aid Prior to Offset			
Total Minimum State Aid with Offset			
TOTAL STATE AID			
ADDITIONAL STATE AID (Additional SA)			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			
Change Over Prior Year			
LCFF Entitlement Per ADA			
Per-ADA Change Over Prior Year			
Basic Aid Status (school districts only)			
LCFF SOURCES INCLUDING EXCESS TAXES			
State Aid			
Education Protection Account			
Property Taxes Net of In-Lieu Transfers			
Charter In-Lieu Taxes			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			

	2021-22	2021-23	2023-24
COLA & Augmentation	5.07%	2.48%	3.11%
Base Grant Proration	0.00%	0.00%	0.00%
Grade Span	842	863	889
Supplemental	1,606	1,627	1,679
Concentration	2,026	2,015	2,080
Un-duplicated Pupil Percentage	89.88%	88.86%	88.50%
ADA	1,023.29	972.40	992.87
Base	8,093	8,294	8,552
Grade Span	842	863	889
Supplemental	1,606	1,627	1,679
Concentration	2,026	2,015	2,080
Un-duplicated Pupil Percentage	89.88%	88.86%	88.50%
Total	12,859,620	12,446,486	13,105,853
Grades TK-3	809.01	841.9	866.1
Grades 4-6	479.98	455.98	465.58
Grades 7-8	992.45	944.15	964.02
Grades 9-12	992.45	944.15	964.02
Subtract Necessary Small School ADA and Funding			
Total Base, Supplemental, and Concentration Grant	28,715,220	27,972,726	29,449,893
NSS Allowance			
TOTAL BASE	3,304.74	3,141.18	3,207.31
ADA ON:			
Targeted Instructional Improvement Block Grant			
Home-to-School Transportation			
Small School District Bus Replacement Program			
ECONOMIC RECOVERY TARGET PAYMENT			
LCFF ENTITLEMENT			
STATE AID CALCULATION			
Miscellaneous Adjustments			
Adjusted LCFF Entitlement			
Local Revenue (including RDA)			
Gross State Aid			
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen. BG adjusted for ADA			
2012-13 NSS Allowance (deficit)			
Minimum State Aid Adjustments			
Less Current Year Property Taxes/In-Lieu			
Subtotal State Aid for Historical RL/Charter General BG			
Categorical funding from 2012-13 net of fair-share reduction			
Charter School Categorical Block Grant adjusted for ADA			
Minimum State Aid Guarantee Before Proration Factor			
Proration Factor			
Minimum State Aid Guarantee			
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			
Minimum State Aid plus Property Taxes including RDA			
Offset			
Minimum State Aid Prior to Offset			
Total Minimum State Aid with Offset			
TOTAL STATE AID			
ADDITIONAL STATE AID (Additional SA)			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)			
Change Over Prior Year			
LCFF Entitlement Per ADA			
Per-ADA Change Over Prior Year			
Basic Aid Status (school districts only)			
LCFF SOURCES INCLUDING EXCESS TAXES			
State Aid			
Education Protection Account			
Property Taxes Net of In-Lieu Transfers			
Charter In-Lieu Taxes			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			

McFarland Unified (73908) - 2021-22 1st Interim Report

2021-22 1st Interim

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation		0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$27,450,533	\$27,344,529	\$28,715,220	\$27,972,726	\$29,449,893	\$30,492,597	\$30,492,597	\$30,492,597
Grade Span Adjustment	1,092,698	1,061,391	1,114,688	1,085,604	1,141,987	1,183,399	1,183,399	1,183,399
Supplemental Grant	5,257,092	5,168,173	5,362,224	5,164,247	5,439,237	5,631,992	5,631,992	5,631,992
Concentration Grant	5,293,342	5,108,805	6,763,037	6,395,447	6,740,921	6,979,805	6,979,805	6,979,805
Add-ons: Targeted Instructional Improvement Block Grant	722,511	722,511	722,511	722,511	722,511	722,511	722,511	722,511
Add-ons: Home-to-School Transportation	161,865	161,865	161,865	161,865	161,865	161,865	161,865	161,865
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$39,978,041	\$39,567,274	\$42,839,545	\$41,502,400	\$43,656,414	\$45,172,169	\$45,172,169	\$45,172,169
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	\$39,978,041	\$39,567,274	\$42,839,545	\$41,502,400	\$43,656,414	\$45,172,169	\$45,172,169	\$45,172,169
LCFF Entitlement Per ADA	\$ 12,010	\$ 11,967	\$ 12,963	\$ 13,212	\$ 13,612	\$ 14,084	\$ 14,084	\$ 14,084
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 30,055,642	\$ 19,251,212	\$ 22,534,322	\$ 22,202,141	\$ 23,949,834	\$ 25,465,589	\$ 38,881,899	\$ 38,881,899
EPA (for LCFF Calculation purposes)	\$ 3,300,720	\$ 14,025,792	\$ 14,014,953	\$ 13,009,989	\$ 13,416,310	\$ 13,416,310	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 6,637,491	\$ 6,305,400	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270
In-Lieu of Property Taxes (Object Code 8096)	(15,812)	(15,130)	-	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 6,621,679	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270
TOTAL FUNDING	\$39,978,041	\$39,567,274	\$42,839,545	\$41,502,400	\$43,656,414	\$45,172,169	\$45,172,169	\$45,172,169
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$39,978,041	\$39,567,274	\$42,839,545	\$41,502,400	\$43,656,414	\$45,172,169	\$45,172,169	\$45,172,169

SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 3,300,720	\$ 14,025,792	\$ 14,014,953	\$ 13,009,989	\$ 13,416,310	\$ 13,416,310	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 3,300,720	\$ 14,025,792	\$ 14,014,953	\$ 13,009,989	\$ 13,416,310	\$ 13,416,310	\$ -	\$ -
(P-2, plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 49,983.00	\$ 10,435.00	\$ (0.18)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)								

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant <i>(Excludes add-ons for TIG and Transportation)</i>	\$ 28,543,231	\$ 28,405,920	\$ 29,829,908	\$ 29,058,330	\$ 30,591,880	\$ 31,675,996	\$ 31,675,996	\$ 31,675,996
Supplemental and Concentration Grant funding in the LCAP year	\$ 10,550,434	\$ 10,276,978	\$ 12,125,261	\$ 11,559,694	\$ 12,180,158	\$ 12,611,797	\$ 12,611,797	\$ 12,611,797
Percentage to Increase or Improve Services	36.96%	36.18%	40.65%	39.78%	39.82%	39.81%	39.81%	39.81%

SUMMARY OF STUDENT POPULATION

Unduplicated Pupil Population								
Enrollment	3,475	3,405	3,423	3,423	3,423	3,423	3,423	3,423
COE Enrollment	17	18	18	18	18	18	18	18
Total Enrollment	3,492	3,423	3,441	3,441	3,441	3,441	3,441	3,441
Unduplicated Pupil Count	3,196	3,028	3,048	3,048	3,048	3,048	3,048	3,048
COE Unduplicated Pupil Count	14	11	11	11	11	11	11	11
Total Unduplicated Pupil Count	3,210	3,039	3,059	3,059	3,059	3,059	3,059	3,059
Rolling % Supplemental Grant	92.09000%	90.97000%	89.88000%	88.86000%	88.90000%	88.90000%	88.90000%	88.90000%
Rolling % Concentration Grant	92.09000%	90.97000%	89.88000%	88.86000%	88.90000%	88.90000%	88.90000%	88.90000%

SUMMARY OF LCFF ADA

Prior Year ADA for the Hold Harmless - (net of current year charter shift)

Grades TK-3	1,075.03	1,020.71	1,020.71	918.64	969.67	990.09	990.09	990.09	990.09
Grades 4-6	766.74	808.22	808.22	727.40	767.81	783.97	783.97	783.97	783.97
Grades 7-8	539.66	479.98	479.98	431.98	455.98	465.58	465.58	465.58	465.58
Grades 9-12	929.73	979.95	979.95	881.96	930.95	950.55	950.55	950.55	950.55
LCFF Subtotal	3,311.16	3,288.86	3,288.86	2,959.97	3,124.42	3,190.19	3,190.19	3,190.19	3,190.19
NSS	-	-	-	-	-	-	-	-	-
Combined Subtotal	3,311.16	3,288.86	3,288.86	2,959.97	3,124.42	3,190.19	3,190.19	3,190.19	3,190.19

Current Year ADA

Grades TK-3	1,020.71	1,020.71	918.64	969.67	990.09	990.09	990.09	990.09	990.09
Grades 4-6	808.22	808.22	727.40	767.81	783.97	783.97	783.97	783.97	783.97
Grades 7-8	479.98	479.98	431.98	455.98	465.58	465.58	465.58	465.58	465.58
Grades 9-12	979.95	979.95	881.96	930.95	950.55	950.55	950.55	950.55	950.55
LCFF Subtotal	3,288.86	3,288.86	2,959.97	3,124.42	3,190.19	3,190.19	3,190.19	3,190.19	3,190.19
NSS	-	-	-	-	-	-	-	-	-
Combined Subtotal	3,288.86	3,288.86	2,959.97	3,124.42	3,190.19	3,190.19	3,190.19	3,190.19	3,190.19

Change in LCFF ADA (excludes NSS ADA)

	(22.30)	-	(328.89)	164.44	65.78	-	-	-	-
	Decline	No Change	Decline	Increase	Increase	No Change	No Change	No Change	No Change

Funded LCFF ADA for the Hold Harmless

Grades TK-3	1,075.03	1,020.71	1,020.71	969.67	990.09	990.09	990.09	990.09	990.09
Grades 4-6	766.74	808.22	808.22	767.81	783.97	783.97	783.97	783.97	783.97
Grades 7-8	539.66	479.98	479.98	455.98	465.58	465.58	465.58	465.58	465.58
Grades 9-12	929.73	979.95	979.95	930.95	950.55	950.55	950.55	950.55	950.55
Subtotal	3,311.16	3,288.86	3,288.86	3,124.42	3,190.19	3,190.19	3,190.19	3,190.19	3,190.19
	Prior	Current	Prior	Current	Current	Current	Current	Current	Current

Funded NSS ADA

Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior

NPS, CDS, & COE Operated

Grades TK-3	2.87	2.87	2.58	2.73	2.78	2.78	2.78	2.78	2.78
Grades 4-6	0.88	0.88	0.79	0.84	0.85	0.85	0.85	0.85	0.85
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	13.89	13.89	12.50	13.20	13.47	13.47	13.47	13.47	13.47
Subtotal	17.64	17.64	15.88	16.76	17.11	17.11	17.11	17.11	17.11
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior

ACTUAL ADA (Current Year Only)

Grades TK-3	1,023.58	1,023.58	921.22	972.40	992.87	992.87	992.87	992.87	992.87
Grades 4-6	809.10	809.10	728.19	768.65	784.83	784.83	784.83	784.83	784.83
Grades 7-8	479.98	479.98	431.98	455.98	465.58	465.58	465.58	465.58	465.58
Grades 9-12	993.84	993.84	894.46	944.15	964.02	964.02	964.02	964.02	964.02
Subtotal	3,306.50	3,306.50	2,975.85	3,141.18	3,207.31	3,207.31	3,207.31	3,207.31	3,207.31

TOTAL FUNDED ADA

Grades TK-3	1,077.90	1,023.58	1,023.29	972.40	992.87	992.87	992.87	992.87	992.87
Grades 4-6	767.62	809.10	809.01	768.65	784.83	784.83	784.83	784.83	784.83
Grades 7-8	539.66	479.98	479.98	455.98	465.58	465.58	465.58	465.58	465.58
Grades 9-12	943.62	993.84	992.45	944.15	964.02	964.02	964.02	964.02	964.02
Total	3,328.80	3,306.50	3,304.74	3,141.18	3,207.31	3,207.31	3,207.31	3,207.31	3,207.31
	22.30	-	328.89	-	-	-	-	-	-

Funded Difference (Funded ADA less Actual ADA)

	22.30	-	328.89	-	-	-	-	-	-
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McFarland Unified (73908) - 2021-22 1st Interim Report

2021-22 1st Interim

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
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PER-ADA FUNDING LEVELS

Base, Supplemental and Concentration Rate per ADA

Grades TK-3	\$ 11,646	\$ 11,579	\$ 12,567	\$ 12,800	\$ 13,200	\$ 13,668	\$ 13,668	\$ 13,668
Grades 4-6	\$ 10,708	\$ 10,646	\$ 11,554	\$ 11,768	\$ 12,137	\$ 12,567	\$ 12,567	\$ 12,567
Grades 7-8	\$ 11,026	\$ 10,962	\$ 11,896	\$ 12,116	\$ 12,497	\$ 12,938	\$ 12,938	\$ 12,938
Grades 9-12	\$ 13,110	\$ 13,035	\$ 14,145	\$ 14,406	\$ 14,857	\$ 15,384	\$ 15,384	\$ 15,384

Base Grants

Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724

Grade Span Adjustment

Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279

Prorated Base, Supplemental and Concentration Rate per ADA

Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441	\$ 9,776	\$ 9,776	\$ 9,776
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,003	\$ 11,003

Prorated Base Grants

Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724

Prorated Grade Span Adjustment

Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279

Supplemental Grant

Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,798	\$ 1,798	\$ 1,798
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,201	\$ 2,201

Actual - 1.00 ADA, Local UPP as follows:

Grades TK-3	\$ 92.09%	\$ 90.97%	\$ 89.88%	\$ 88.86%	\$ 88.90%	\$ 88.90%	\$ 88.90%	\$ 88.90%
Grades 4-6	\$ 1,566	\$ 1,547	\$ 1,606	\$ 1,627	\$ 1,679	\$ 1,738	\$ 1,738	\$ 1,738
Grades 7-8	\$ 1,440	\$ 1,422	\$ 1,477	\$ 1,496	\$ 1,543	\$ 1,598	\$ 1,598	\$ 1,598
Grades 9-12	\$ 1,483	\$ 1,465	\$ 1,520	\$ 1,540	\$ 1,589	\$ 1,645	\$ 1,645	\$ 1,645

Concentration Grant (>55% population)

Maximum - 1.00 ADA, 100% UPP	50%	50%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137	\$ 6,354	\$ 6,354	\$ 6,354
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643	\$ 5,842	\$ 5,842	\$ 5,842
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810	\$ 6,015	\$ 6,015	\$ 6,015
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907	\$ 7,152	\$ 7,152	\$ 7,152

Actual - 1.00 ADA, Local UPP >55% as follows:

Grades TK-3	\$ 1,577	\$ 1,529	\$ 2,026	\$ 2,015	\$ 2,080	\$ 2,154	\$ 2,154	\$ 2,154
Grades 4-6	\$ 1,450	\$ 1,406	\$ 1,863	\$ 1,853	\$ 1,913	\$ 1,981	\$ 1,981	\$ 1,981
Grades 7-8	\$ 1,493	\$ 1,448	\$ 1,918	\$ 1,908	\$ 1,969	\$ 2,039	\$ 2,039	\$ 2,039
Grades 9-12	\$ 1,775	\$ 1,722	\$ 2,280	\$ 2,268	\$ 2,341	\$ 2,425	\$ 2,425	\$ 2,425

EDUCATION PROTECTION ACCOUNT

Certification Period:	2021-22 1st Interim									
	Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	3,328.80	3,306.50	3,306.50	3,304.74	3,304.74	3,141.18	3,207.31	3,207.31		
A-2 Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	665,760	661,300	661,300	660,947	660,947	628,235	641,461	641,461		
EPA PROPORTIONATE SHARE CAP										
Adjusted Total Revenue Limit	\$ 20,453,079	\$ -	\$ 20,316,062	\$ 20,305,223	\$ 20,305,223	\$ 19,300,259	\$ 19,706,580	\$ 19,706,580	\$ 19,706,580	\$ 19,706,580
Current Year Adjusted NSI Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 20,453,079	\$ 20,316,062	\$ 20,316,062	\$ 20,305,223	\$ 20,305,223	\$ 19,300,259	\$ 19,706,580	\$ 19,706,580	\$ 19,706,580	\$ 19,706,580
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 6,621,679	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270	\$ 6,290,270
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ 13,831,400	\$ 14,025,792	\$ 14,025,792	\$ 14,014,953	\$ 14,014,953	\$ 13,009,989	\$ 13,416,310	\$ 13,416,310	\$ 13,416,310	\$ 13,416,310
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 20,453,079	\$ 20,316,062	\$ 20,316,062	\$ 20,305,223	\$ 20,305,223	\$ 19,300,259	\$ 19,706,580	\$ 19,706,580	\$ 19,706,580	\$ 19,706,580
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	N/A	N/A	70.06785065%	N/A	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 3,300,720	\$ 14,235,028	\$ 14,235,028	\$ 14,227,434	\$ 14,227,434	\$ 13,523,276	\$ 13,807,977	\$ 13,807,977	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (if C-3 < B-14, then C-3; else B-14); (if C-3 and B-14 < A-3, then A-3)	\$ 3,300,720	\$ 14,025,792	\$ 14,025,792	\$ 14,014,953	\$ 14,014,953	\$ 13,009,989	\$ 13,416,310	\$ 13,416,310	\$ -	\$ -
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	3,300,720	14,025,792	14,025,792	14,014,953	14,014,953	13,009,989	13,416,310	13,416,310	-	-
D-4 Prior Year Annual Adjustment	N/A	\$ 10,435	N/A	\$ (0)	N/A					
D-5 P2 Entitlement Net of PY Adjustment	N/A	\$ 14,036,227	N/A	\$ 14,014,953	N/A	13,009,989	13,416,310	13,416,310	-	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 14,025,792	N/A	\$ 14,014,953	N/A	\$ 13,009,989	\$ 13,416,310	\$ 13,416,310	-	-

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	43,001,975.89	-3.49%	41,502,400.00	5.19%	43,656,414.00
2. Federal Revenues	8100-8299	17,363,723.30	-24.38%	13,131,261.00	-75.97%	3,155,996.00
3. Other State Revenues	8300-8599	5,069,617.20	-73.36%	1,350,431.00	0.00%	1,350,431.00
4. Other Local Revenues	8600-8799	2,811,431.06	-6.03%	2,641,940.00	0.00%	2,641,940.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		68,246,747.45	-14.10%	58,626,032.00	-13.34%	50,804,781.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				19,321,607.20		19,105,291.42
a. Base Salaries				289,824.11		286,579.38
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(506,139.89)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,321,607.20	-1.12%	19,105,291.42	1.50%	19,391,870.80
2. Classified Salaries				7,216,001.55		7,631,869.94
a. Base Salaries				173,184.03		183,164.88
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				242,684.36		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,216,001.55	5.76%	7,631,869.94	2.40%	7,815,034.82
3. Employee Benefits	3000-3999	12,499,563.03	7.43%	13,428,396.00	3.46%	13,893,286.00
4. Books and Supplies	4000-4999	5,243,921.05	-9.15%	4,763,920.00	-17.61%	3,925,058.00
5. Services and Other Operating Expenditures	5000-5999	7,839,880.96	-7.25%	7,271,813.00	-13.68%	6,277,226.00
6. Capital Outlay	6000-6999	19,510,746.94	-53.96%	8,982,934.00	-82.71%	1,552,980.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,764,072.00	-15.42%	1,492,000.00	2.90%	1,535,260.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(145,882.47)	-215.29%	168,190.00	0.00%	168,190.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		73,749,910.26	-14.11%	63,344,414.36	-13.08%	55,058,905.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,503,162.81)		(4,718,382.36)		(4,254,124.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,174,707.64		14,671,544.83		9,953,162.47
2. Ending Fund Balance (Sum lines C and D1)		14,671,544.83		9,953,162.47		5,699,037.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,565,653.10		3,137,568.10		947,225.42
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,560,701.00		1,560,701.00		1,560,701.00
d. Assigned	9780	602,889.73		602,889.73		602,889.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,942,301.00		4,652,003.64		2,588,221.70
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,671,544.83		9,953,162.47		5,699,037.85

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,942,301.00		4,652,003.64		2,588,221.70
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	436,226.46		436,226.46		436,226.46
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,378,527.46		5,088,230.10		3,024,448.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.07%		8.03%		5.49%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
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)						
		3,288.86		3,288.86		3,288.86
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		73,749,910.26		63,344,414.36		55,058,905.62
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)		73,749,910.26		63,344,414.36		55,058,905.62
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,212,497.31		1,900,332.43		1,651,767.17
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,212,497.31		1,900,332.43		1,651,767.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	43,001,975.89	-3.49%	41,502,400.00	5.19%	43,656,414.00
2. Federal Revenues	8100-8299	29,783.98	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	638,902.95	0.00%	638,903.00	0.00%	638,903.00
4. Other Local Revenues	8600-8799	169,491.06	-100.00%	0.00	0.00%	0.00
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	(3,607,169.51)	5.00%	(3,787,528.00)	5.00%	(3,976,904.00)
6. Total (Sum lines A1 thru A5c)		40,232,984.37	-4.67%	38,353,775.00	5.12%	40,318,413.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,636,514.70		15,871,062.42
b. Step & Column Adjustment				234,547.72		238,065.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,636,514.70	1.50%	15,871,062.42	1.50%	16,109,128.36
2. Classified Salaries						
a. Base Salaries				5,009,628.85		5,129,859.94
b. Step & Column Adjustment				120,231.09		123,116.64
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,009,628.85	2.40%	5,129,859.94	2.40%	5,252,976.58
3. Employee Benefits	3000-3999	9,885,530.71	9.56%	10,830,947.00	3.48%	11,207,887.00
4. Books and Supplies	4000-4999	3,104,248.11	0.00%	3,104,248.00	0.00%	3,104,248.00
5. Services and Other Operating Expenditures	5000-5999	5,017,750.57	0.00%	5,017,751.00	0.00%	5,017,751.00
6. Capital Outlay	6000-6999	7,147,681.00	-50.29%	3,552,980.00	-56.29%	1,552,980.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	364,072.00	-86.27%	50,000.00	0.00%	50,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(971,924.06)	-57.53%	(412,776.00)	0.00%	(412,776.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,693,501.88	-4.49%	43,644,072.36	-2.89%	42,382,194.94
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,460,517.51)		(5,290,297.36)		(2,063,781.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,566,409.24		12,105,891.73		6,815,594.37
2. Ending Fund Balance (Sum lines C and D1)		12,105,891.73		6,815,594.37		4,751,812.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,560,701.00		1,560,701.00		1,560,701.00
d. Assigned	9780	602,889.73		602,889.73		602,889.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,942,301.00		4,652,003.64		2,588,221.70
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,105,891.73		6,815,594.37		4,751,812.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,942,301.00		4,652,003.64		2,588,221.70
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	436,226.46		436,226.46		436,226.46
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,378,527.46		5,088,230.10		3,024,448.16
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	17,333,939.32	-24.25%	13,131,261.00	-75.97%	3,155,996.00
3. Other State Revenues	8300-8599	4,430,714.25	-83.94%	711,528.00	0.00%	711,528.00
4. Other Local Revenues	8600-8799	2,641,940.00	0.00%	2,641,940.00	0.00%	2,641,940.00
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	3,607,169.51	5.00%	3,787,528.00	5.00%	3,976,904.00
6. Total (Sum lines A1 thru A5c)		28,013,763.08	-27.63%	20,272,257.00	-48.27%	10,486,368.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				3,685,092.50		3,234,229.00
a. Base Salaries						48,513.44
b. Step & Column Adjustment				55,276.39		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(506,139.89)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,685,092.50	-12.23%	3,234,229.00	1.50%	3,282,742.44
2. Classified Salaries				2,206,372.70		2,502,010.00
a. Base Salaries						60,048.24
b. Step & Column Adjustment				52,952.94		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				242,684.36		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,206,372.70	13.40%	2,502,010.00	2.40%	2,562,058.24
3. Employee Benefits	3000-3999	2,614,032.32	-0.63%	2,597,449.00	3.39%	2,685,399.00
4. Books and Supplies	4000-4999	2,139,672.94	-22.43%	1,659,672.00	-50.54%	820,810.00
5. Services and Other Operating Expenditures	5000-5999	2,822,130.39	-20.13%	2,254,062.00	-44.12%	1,259,475.00
6. Capital Outlay	6000-6999	12,363,065.94	-56.08%	5,429,954.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,400,000.00	3.00%	1,442,000.00	3.00%	1,485,260.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	826,041.59	-29.67%	580,966.00	0.00%	580,966.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,056,408.38	-29.78%	19,700,342.00	-35.65%	12,676,710.68
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(42,645.30)		571,915.00		(2,190,342.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,608,298.40		2,565,653.10		3,137,568.10
2. Ending Fund Balance (Sum lines C and D1)		2,565,653.10		3,137,568.10		947,225.42
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,565,653.10		3,137,568.10		947,225.42
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)		2,565,653.10		3,137,568.10		947,225.42

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2022-23, restricted salaries and benefits were adjusted for funds that expired in 2021-22 and for new ESSER and ELO funds that were expensed in 2022-23.						

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	41,285,105.00	41,285,105.00	10,814,147.14	43,001,975.89	1,716,870.89	4.2%
2) Federal Revenue		8100-8299	9,923,644.71	9,923,644.71	2,189,897.54	17,363,723.30	7,440,078.59	75.0%
3) Other State Revenue		8300-8599	5,870,541.32	5,870,541.32	934,800.22	5,069,617.20	(800,924.12)	-13.6%
4) Other Local Revenue		8600-8799	2,344,027.00	2,344,027.00	626,651.19	2,811,431.06	467,404.06	19.9%
5) TOTAL, REVENUES			59,423,318.03	59,423,318.03	14,565,496.09	68,246,747.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,525,582.06	18,525,582.06	5,228,738.38	19,321,607.20	(796,025.14)	-4.3%
2) Classified Salaries		2000-2999	7,028,536.45	7,028,536.45	1,766,845.54	7,216,001.55	(187,465.10)	-2.7%
3) Employee Benefits		3000-3999	12,151,716.37	12,151,716.37	3,353,186.67	12,499,563.03	(347,846.66)	-2.9%
4) Books and Supplies		4000-4999	3,727,843.18	3,727,843.18	677,582.16	5,243,921.05	(1,516,077.87)	-40.7%
5) Services and Other Operating Expenditures		5000-5999	6,701,655.53	6,701,655.53	2,769,531.19	7,839,880.96	(1,138,225.43)	-17.0%
6) Capital Outlay		6000-6999	14,699,103.00	14,699,103.00	956,495.36	19,510,746.94	(4,811,643.94)	-32.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,764,072.00	1,764,072.00	432,958.05	1,764,072.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(120,347.49)	(120,347.49)	(1,176.64)	(145,882.47)	25,534.98	-21.2%
9) TOTAL, EXPENDITURES			64,478,161.10	64,478,161.10	15,184,160.71	73,249,910.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(5,054,843.07)	(5,054,843.07)	(618,664.62)	(5,003,162.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(500,000.00)	0.00	(500,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,554,843.07)	(5,554,843.07)	(618,664.62)	(5,503,162.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,174,707.64	20,174,707.64		20,174,707.64	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)			20,174,707.64	20,174,707.64		20,174,707.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,174,707.64	20,174,707.64		20,174,707.64		
2) Ending Balance, June 30 (E + F1e)			14,619,864.57	14,619,864.57		14,671,544.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,608,298.40	2,608,298.40		2,565,653.10		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		1,560,701.00		
Additional LCAP Supplemental and Co	0000	9760				1,560,701.00		
d) Assigned								
Other Assignments		9780	796,427.19	796,427.19		602,889.73		
Reserved for instructional materials an	1100	9780	796,427.19					
Reserved for instructional materials an	1100	9780		796,427.19				
Reserved for instructional materials an	1100	9780				602,889.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,215,139.02	11,215,139.02		9,942,301.00		
Unassigned/Unappropriated Amount		9790	(0.04)	(0.04)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	27,339,036.00	27,339,036.00	7,663,796.00	22,534,322.00	(4,804,714.00)	-17.6%
Education Protection Account State Aid - Current Year		8012	7,657,124.00	7,657,124.00	2,369,846.00	14,014,953.00	6,357,829.00	83.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	155,824.85	155,824.85	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	47,301.00	47,301.00	0.00	47,301.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,998,430.00	5,998,430.00	91,069.98	5,998,431.00	1.00	0.0%
Unsecured Roll Taxes		8042	580,958.00	580,958.00	634,558.91	580,958.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	2,913.38	4,081.99	4,081.99	New
Supplemental Taxes		8044	99,482.00	99,482.00	54,125.74	99,482.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(726,735.00)	(726,735.00)	0.00	(726,735.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	305,963.00	305,963.00	0.00	305,963.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,642.41	2,524.05	2,524.05	New
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			41,301,559.00	41,301,559.00	10,817,952.42	43,017,105.89	1,715,546.89	4.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(16,454.00)	(16,454.00)	(3,805.28)	(15,130.00)	1,324.00	-8.0%
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			41,285,105.00	41,285,105.00	10,814,147.14	43,001,975.89	1,716,870.89	4.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	583,313.00	583,313.00	(627,602.00)	628,238.00	44,925.00	7.7%
Special Education Discretionary Grants		8182	10,229.00	10,229.00	(11,809.00)	11,808.00	1,579.00	15.4%
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	2,040,654.07	2,040,654.07	355,120.22	2,868,778.22	828,124.15	40.6%
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	291,391.73	291,391.73	47,129.84	410,695.84	119,304.11	40.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	273,958.08	273,958.08	115,426.70	287,392.46	13,434.38	4.9%
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	164,679.83	164,679.83	80,541.43	309,762.42	145,082.59	88.1%
Career and Technical Education	3500-3599	8290	45,333.00	45,333.00	0.00	46,887.00	1,554.00	3.4%
All Other Federal Revenue	All Other	8290	6,514,086.00	6,514,086.00	2,231,090.35	12,800,161.36	6,286,075.36	96.5%
TOTAL, FEDERAL REVENUE			9,923,644.71	9,923,644.71	2,189,897.54	17,363,723.30	7,440,078.59	75.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	134,977.00	134,977.00	0.00	134,977.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	683,581.41	683,581.41	(20,043.74)	704,878.02	21,296.61	3.1%
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	399,508.20	399,508.20	0.00	457,836.39	58,328.19	14.6%
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	246,672.46	246,672.46	232,187.44	259,261.84	12,589.38	5.1%
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	(26,250.00)	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,405,802.25	4,405,802.25	748,906.52	3,512,663.95	(893,138.30)	-20.3%
TOTAL, OTHER STATE REVENUE			5,870,541.32	5,870,541.32	934,800.22	5,069,617.20	(800,924.12)	-13.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	3.00	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	12,008.69	0.00	0.00	0.0%
Interest		8660	0.00	0.00	58,489.24	59,102.40	59,102.40	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	27.12	50,980.66	50,980.66	New
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	160,000.00	160,000.00	117,731.14	394,014.00	234,014.00	146.3%
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	2,184,027.00	2,184,027.00	438,392.00	2,307,334.00	123,307.00	5.6%
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%
TOTAL, OTHER LOCAL REVENUE			2,344,027.00	2,344,027.00	626,651.19	2,811,431.06	467,404.06	19.9%
TOTAL, REVENUES			59,423,318.03	59,423,318.03	14,565,496.09	68,246,747.45	8,823,429.42	14.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,381,109.90	14,381,109.90	3,821,638.06	14,804,487.77	(423,377.87)	-2.9%
Certificated Pupil Support Salaries		1200	1,597,544.13	1,597,544.13	485,402.49	1,831,281.71	(233,737.58)	-14.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,319,765.03	2,319,765.03	853,827.79	2,354,675.55	(34,910.52)	-1.5%
Other Certificated Salaries		1900	227,163.00	227,163.00	67,870.04	331,162.17	(103,999.17)	-45.8%
TOTAL, CERTIFICATED SALARIES			18,525,582.06	18,525,582.06	5,228,738.38	19,321,607.20	(796,025.14)	-4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,829,608.01	1,829,608.01	303,784.36	1,923,293.53	(93,685.52)	-5.1%
Classified Support Salaries		2200	1,640,671.46	1,640,671.46	509,415.16	1,660,912.37	(20,240.91)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	831,959.61	831,959.61	261,805.47	834,468.66	(2,509.05)	-0.3%
Clerical, Technical and Office Salaries		2400	1,707,568.30	1,707,568.30	495,249.69	1,738,854.42	(31,286.12)	-1.8%
Other Classified Salaries		2900	1,018,729.07	1,018,729.07	196,590.86	1,058,472.57	(39,743.50)	-3.9%
TOTAL, CLASSIFIED SALARIES			7,028,536.45	7,028,536.45	1,766,845.54	7,216,001.55	(187,465.10)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,319,342.73	3,319,342.73	801,570.81	3,489,269.19	(169,926.46)	-5.1%
PERS		3201-3202	1,633,188.90	1,633,188.90	415,448.02	1,655,064.56	(21,875.66)	-1.3%
OASDI/Medicare/Alternative		3301-3302	756,153.26	756,153.26	217,470.46	775,644.78	(19,491.52)	-2.6%
Health and Welfare Benefits		3401-3402	5,435,839.56	5,435,839.56	1,626,604.23	5,552,181.74	(116,342.18)	-2.1%
Unemployment Insurance		3501-3502	297,688.84	297,688.84	35,003.61	308,240.09	(10,551.25)	-3.5%
Workers' Compensation		3601-3602	264,167.12	264,167.12	76,426.16	273,826.71	(9,659.59)	-3.7%
OPEB, Allocated		3701-3702	445,335.96	445,335.96	180,663.38	445,335.96	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			12,151,716.37	12,151,716.37	3,353,186.67	12,499,563.03	(347,846.66)	-2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	845,403.03	845,403.03	108,385.88	973,431.24	(128,028.21)	-15.1%
Books and Other Reference Materials		4200	247,663.12	247,663.12	3,438.19	214,318.19	33,344.93	13.5%
Materials and Supplies		4300	2,480,777.03	2,480,777.03	457,860.03	3,478,152.90	(997,375.87)	-40.2%
Noncapitalized Equipment		4400	154,000.00	154,000.00	107,033.49	576,753.72	(422,753.72)	-274.5%
Food		4700	0.00	0.00	864.57	1,265.00	(1,265.00)	New
TOTAL, BOOKS AND SUPPLIES			3,727,843.18	3,727,843.18	677,582.16	5,243,921.05	(1,516,077.87)	-40.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	114,329.75	114,329.75	29,813.72	109,561.21	4,768.54	4.2%
Dues and Memberships		5300	27,242.00	27,242.00	25,395.27	34,635.14	(7,393.14)	-27.1%
Insurance		5400-5450	366,812.45	366,812.45	365,746.06	366,812.45	0.00	0.0%
Operations and Housekeeping Services		5500	1,180,000.00	1,180,000.00	422,036.17	1,206,000.00	(26,000.00)	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	614,000.00	614,000.00	277,742.93	1,110,500.20	(496,500.20)	-80.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,260,771.33	4,260,771.33	1,627,444.71	4,867,671.96	(606,900.63)	-14.2%
Communications		5900	115,500.00	115,500.00	21,352.33	121,700.00	(6,200.00)	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,701,655.53	6,701,655.53	2,769,531.19	7,839,880.96	(1,138,225.43)	-17.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	550,000.00	550,000.00	24,606.66	626,678.00	(76,678.00)	-13.9%
Land Improvements		6170	297,000.00	297,000.00	574.13	373,366.00	(76,366.00)	-25.7%
Buildings and Improvements of Buildings		6200	13,432,103.00	13,432,103.00	904,323.57	18,176,702.94	(4,744,599.94)	-35.3%
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	220,000.00	220,000.00	0.00	234,000.00	(14,000.00)	-6.4%
Equipment Replacement		6500	200,000.00	200,000.00	26,991.00	100,000.00	100,000.00	50.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,699,103.00	14,699,103.00	956,495.36	19,510,746.94	(4,811,643.94)	-32.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,450,000.00	1,450,000.00	353,568.49	1,450,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	25,606.00	25,606.00	7,878.74	25,606.00	0.00	0.0%
Other Debt Service - Principal		7439	288,466.00	288,466.00	71,510.82	288,466.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,764,072.00	1,764,072.00	432,958.05	1,764,072.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(120,347.49)	(120,347.49)	(1,176.64)	(145,882.47)	25,534.98	-21.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(120,347.49)	(120,347.49)	(1,176.64)	(145,882.47)	25,534.98	-21.2%
TOTAL, EXPENDITURES			64,478,161.10	64,478,161.10	15,184,160.71	73,249,910.26	(8,771,749.16)	-13.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	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)			(500,000.00)	(500,000.00)	0.00	(500,000.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	41,285,105.00	41,285,105.00	10,814,147.14	43,001,975.89	1,716,870.89	4.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	29,783.98	29,783.98	New
3) Other State Revenue		8300-8599	650,239.41	650,239.41	(11,854.02)	638,902.95	(11,336.46)	-1.7%
4) Other Local Revenue		8600-8799	0.00	0.00	155,085.57	169,491.06	169,491.06	New
5) TOTAL, REVENUES			41,935,344.41	41,935,344.41	10,957,378.69	43,840,153.88		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,109,108.54	15,109,108.54	3,954,820.49	15,636,514.70	(527,406.16)	-3.5%
2) Classified Salaries		2000-2999	4,842,110.37	4,842,110.37	1,222,767.08	5,009,628.85	(167,518.48)	-3.5%
3) Employee Benefits		3000-3999	9,629,884.85	9,629,884.85	2,702,475.87	9,885,530.71	(255,645.86)	-2.7%
4) Books and Supplies		4000-4999	2,646,175.03	2,646,175.03	607,524.48	3,104,248.11	(458,073.08)	-17.3%
5) Services and Other Operating Expenditures		5000-5999	4,677,391.45	4,677,391.45	1,889,761.93	5,017,750.57	(340,359.12)	-7.3%
6) Capital Outlay		6000-6999	6,513,328.00	6,513,328.00	327,376.88	7,147,681.00	(634,353.00)	-9.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	364,072.00	364,072.00	93,003.56	364,072.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(481,789.69)	(481,789.69)	(38,673.55)	(971,924.06)	490,134.37	-101.7%
9) TOTAL, EXPENDITURES			43,300,280.55	43,300,280.55	10,759,056.74	45,193,501.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,364,936.14)	(1,364,936.14)	198,321.95	(1,353,348.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,689,906.89)	(3,689,906.89)	0.00	(3,607,169.51)	82,737.38	-2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,189,906.89)	(4,189,906.89)	0.00	(4,107,169.51)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,554,843.03)	(5,554,843.03)	198,321.95	(5,460,517.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,566,409.24	17,566,409.24		17,566,409.24	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)			17,566,409.24	17,566,409.24		17,566,409.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,566,409.24	17,566,409.24		17,566,409.24		
2) Ending Balance, June 30 (E + F1e)			12,011,566.21	12,011,566.21		12,105,891.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		1,560,701.00		
Additional LCAP Supplemental and Co	0000	9760				1,560,701.00		
d) Assigned								
Other Assignments		9780	796,427.19	796,427.19		602,889.73		
Reserved for instructional materials an	1100	9780	796,427.19					
Reserved for instructional materials an	1100	9780		796,427.19				
Reserved for instructional materials an	1100	9780				602,889.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,215,139.02	11,215,139.02		9,942,301.00		
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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	27,339,036.00	27,339,036.00	7,663,796.00	22,534,322.00	(4,804,714.00)	-17.6%
Education Protection Account State Aid - Current Year		8012	7,657,124.00	7,657,124.00	2,369,846.00	14,014,953.00	6,357,829.00	83.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	155,824.85	155,824.85	New
Tax Relief Subventions Homeowners' Exemptions		8021	47,301.00	47,301.00	0.00	47,301.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,998,430.00	5,998,430.00	91,069.98	5,998,431.00	1.00	0.0%
Unsecured Roll Taxes		8042	580,958.00	580,958.00	634,558.91	580,958.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	2,913.38	4,081.99	4,081.99	New
Supplemental Taxes		8044	99,482.00	99,482.00	54,125.74	99,482.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(726,735.00)	(726,735.00)	0.00	(726,735.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	305,963.00	305,963.00	0.00	305,963.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	1,642.41	2,524.05	2,524.05	New
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			41,301,559.00	41,301,559.00	10,817,952.42	43,017,105.89	1,715,546.89	4.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(16,454.00)	(16,454.00)	(3,805.28)	(15,130.00)	1,324.00	-8.0%
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			41,285,105.00	41,285,105.00	10,814,147.14	43,001,975.89	1,716,870.89	4.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	29,783.98	29,783.98	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	29,783.98	29,783.98	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	134,977.00	134,977.00	0.00	134,977.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	515,262.41	515,262.41	(11,854.02)	503,925.95	(11,336.46)	-2.2%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			650,239.41	650,239.41	(11,854.02)	638,902.95	(11,336.46)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3.00	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	12,008.69	0.00	0.00	0.0%
Interest		8660	0.00	0.00	58,489.24	59,102.40	59,102.40	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	27.12	50,980.66	50,980.66	New
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	84,557.52	59,408.00	59,408.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	155,085.57	169,491.06	169,491.06	New
TOTAL, REVENUES			41,935,344.41	41,935,344.41	10,957,378.69	43,840,153.88	1,904,809.47	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	12,392,326.45	12,392,326.45	3,082,151.77	12,665,846.04	(273,519.59)	-2.2%
Certificated Pupil Support Salaries		1200	717,192.42	717,192.42	208,712.74	936,061.71	(218,869.29)	-30.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,883,198.67	1,883,198.67	637,046.48	1,911,624.95	(28,426.28)	-1.5%
Other Certificated Salaries		1900	116,391.00	116,391.00	26,909.50	122,982.00	(6,591.00)	-5.7%
TOTAL, CERTIFICATED SALARIES			15,109,108.54	15,109,108.54	3,954,820.49	15,636,514.70	(527,406.16)	-3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	426,232.88	426,232.88	60,817.56	526,673.38	(100,440.50)	-23.6%
Classified Support Salaries		2200	1,061,598.94	1,061,598.94	320,088.16	1,080,061.16	(18,462.22)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	758,174.03	758,174.03	209,300.28	761,305.04	(3,131.01)	-0.4%
Clerical, Technical and Office Salaries		2400	1,662,173.40	1,662,173.40	463,502.48	1,667,826.81	(5,653.41)	-0.3%
Other Classified Salaries		2900	933,931.12	933,931.12	169,058.60	973,762.46	(39,831.34)	-4.3%
TOTAL, CLASSIFIED SALARIES			4,842,110.37	4,842,110.37	1,222,767.08	5,009,628.85	(167,518.48)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,559,911.99	2,559,911.99	638,178.37	2,653,040.56	(93,128.57)	-3.6%
PERS		3201-3202	1,105,626.05	1,105,626.05	303,875.28	1,121,556.75	(15,930.70)	-1.4%
OASDI/Medicare/Alternative		3301-3302	573,389.09	573,389.09	156,060.90	589,855.49	(16,466.40)	-2.9%
Health and Welfare Benefits		3401-3402	4,488,160.37	4,488,160.37	1,341,196.26	4,596,890.33	(108,729.96)	-2.4%
Unemployment Insurance		3501-3502	242,387.09	242,387.09	25,918.17	253,720.78	(11,333.69)	-4.7%
Workers' Compensation		3601-3602	215,074.30	215,074.30	56,583.51	225,130.84	(10,056.54)	-4.7%
OPEB, Allocated		3701-3702	445,335.96	445,335.96	180,663.38	445,335.96	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,629,884.85	9,629,884.85	2,702,475.87	9,885,530.71	(255,645.86)	-2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	845,403.03	845,403.03	96,998.88	918,570.24	(73,167.21)	-8.7%
Books and Other Reference Materials		4200	64,181.00	64,181.00	3,438.19	26,960.00	37,221.00	58.0%
Materials and Supplies		4300	1,633,591.00	1,633,591.00	405,035.92	1,960,446.00	(326,855.00)	-20.0%
Noncapitalized Equipment		4400	103,000.00	103,000.00	102,051.49	198,271.87	(95,271.87)	-92.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,646,175.03	2,646,175.03	607,524.48	3,104,248.11	(458,073.08)	-17.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	85,125.00	85,125.00	25,463.72	65,950.00	19,175.00	22.5%
Dues and Memberships		5300	26,742.00	26,742.00	25,146.27	33,886.14	(7,144.14)	-26.7%
Insurance		5400-5450	358,812.45	358,812.45	358,571.06	358,812.45	0.00	0.0%
Operations and Housekeeping Services		5500	1,180,000.00	1,180,000.00	421,338.97	1,206,000.00	(26,000.00)	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	393,000.00	393,000.00	184,621.97	611,653.20	(218,653.20)	-55.6%
Transfers of Direct Costs		5710	(500.00)	(500.00)	0.00	(500.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,495,712.00	2,495,712.00	853,267.61	2,602,248.78	(106,536.78)	-4.3%
Communications		5900	115,500.00	115,500.00	21,352.33	116,700.00	(1,200.00)	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,677,391.45	4,677,391.45	1,889,761.93	5,017,750.57	(340,359.12)	-7.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	250,000.00	250,000.00	22,491.75	314,614.00	(64,614.00)	-25.8%
Land Improvements		6170	197,000.00	197,000.00	574.13	238,366.00	(41,366.00)	-21.0%
Buildings and Improvements of Buildings		6200	5,966,328.00	5,966,328.00	304,311.00	6,594,701.00	(628,373.00)	-10.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	100,000.00	100,000.00	0.00	0.00	100,000.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,513,328.00	6,513,328.00	327,376.88	7,147,681.00	(634,353.00)	-9.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	50,000.00	50,000.00	13,614.00	50,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	25,606.00	25,606.00	7,878.74	25,606.00	0.00	0.0%
Other Debt Service - Principal		7439	288,466.00	288,466.00	71,510.82	288,466.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			364,072.00	364,072.00	93,003.56	364,072.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(361,442.20)	(361,442.20)	(37,496.91)	(826,041.59)	464,599.39	-128.5%
Transfers of Indirect Costs - Interfund		7350	(120,347.49)	(120,347.49)	(1,176.64)	(145,882.47)	25,534.98	-21.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(481,789.69)	(481,789.69)	(38,673.55)	(971,924.06)	490,134.37	-101.7%
TOTAL, EXPENDITURES			43,300,280.55	43,300,280.55	10,759,056.74	45,193,501.88	(1,893,221.33)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,689,906.89)	(3,689,906.89)	0.00	(3,607,169.51)	82,737.38	-2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,689,906.89)	(3,689,906.89)	0.00	(3,607,169.51)	82,737.38	-2.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,189,906.89)	(4,189,906.89)	0.00	(4,107,169.51)	82,737.38	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,923,644.71	9,923,644.71	2,189,897.54	17,333,939.32	7,410,294.61	74.7%
3) Other State Revenue		8300-8599	5,220,301.91	5,220,301.91	946,654.24	4,430,714.25	(789,587.66)	-15.1%
4) Other Local Revenue		8600-8799	2,344,027.00	2,344,027.00	471,565.62	2,641,940.00	297,913.00	12.7%
5) TOTAL, REVENUES			17,487,973.62	17,487,973.62	3,608,117.40	24,406,593.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,416,473.52	3,416,473.52	1,273,917.89	3,685,092.50	(268,618.98)	-7.9%
2) Classified Salaries		2000-2999	2,186,426.08	2,186,426.08	544,078.46	2,206,372.70	(19,946.62)	-0.9%
3) Employee Benefits		3000-3999	2,521,831.52	2,521,831.52	650,710.80	2,614,032.32	(92,200.80)	-3.7%
4) Books and Supplies		4000-4999	1,081,668.15	1,081,668.15	70,057.68	2,139,672.94	(1,058,004.79)	-97.8%
5) Services and Other Operating Expenditures		5000-5999	2,024,264.08	2,024,264.08	879,769.26	2,822,130.39	(797,866.31)	-39.4%
6) Capital Outlay		6000-6999	8,185,775.00	8,185,775.00	629,118.48	12,363,065.94	(4,177,290.94)	-51.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,400,000.00	1,400,000.00	339,954.49	1,400,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	361,442.20	361,442.20	37,496.91	826,041.59	(464,599.39)	-128.5%
9) TOTAL, EXPENDITURES			21,177,880.55	21,177,880.55	4,425,103.97	28,056,408.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,689,906.93)	(3,689,906.93)	(816,986.57)	(3,649,814.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,689,906.89	3,689,906.89	0.00	3,607,169.51	(82,737.38)	-2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,689,906.89	3,689,906.89	0.00	3,607,169.51		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.04)	(0.04)	(816,986.57)	(42,645.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,608,298.40	2,608,298.40		2,608,298.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,608,298.40	2,608,298.40		2,608,298.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,608,298.40	2,608,298.40		2,608,298.40		
2) Ending Balance, June 30 (E + F1e)			2,608,298.36	2,608,298.36		2,565,653.10		
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	2,608,298.40	2,608,298.40		2,565,653.10		
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	(0.04)	(0.04)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	583,313.00	583,313.00	(627,602.00)	628,238.00	44,925.00	7.7%
Special Education Discretionary Grants		8182	10,229.00	10,229.00	(11,809.00)	11,808.00	1,579.00	15.4%
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	2,040,654.07	2,040,654.07	355,120.22	2,868,778.22	828,124.15	40.6%
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	291,391.73	291,391.73	47,129.84	410,695.84	119,304.11	40.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	273,958.08	273,958.08	115,426.70	287,392.46	13,434.38	4.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	164,679.83	164,679.83	80,541.43	309,762.42	145,082.59	88.1%
Career and Technical Education	3500-3599	8290	45,333.00	45,333.00	0.00	46,887.00	1,554.00	3.4%
All Other Federal Revenue	All Other	8290	6,514,086.00	6,514,086.00	2,231,090.35	12,770,377.38	6,256,291.38	96.0%
TOTAL, FEDERAL REVENUE			9,923,644.71	9,923,644.71	2,189,897.54	17,333,939.32	7,410,294.61	74.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	168,319.00	168,319.00	(8,189.72)	200,952.07	32,633.07	19.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	399,508.20	399,508.20	0.00	457,836.39	58,328.19	14.6%
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	246,672.46	246,672.46	232,187.44	259,261.84	12,589.38	5.1%
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	(26,250.00)	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,405,802.25	4,405,802.25	748,906.52	3,512,663.95	(893,138.30)	-20.3%
TOTAL, OTHER STATE REVENUE			5,220,301.91	5,220,301.91	946,654.24	4,430,714.25	(789,587.66)	-15.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		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	160,000.00	160,000.00	33,173.62	334,606.00	174,606.00	109.1%
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	2,184,027.00	2,184,027.00	438,392.00	2,307,334.00	123,307.00	5.6%
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%
TOTAL, OTHER LOCAL REVENUE			2,344,027.00	2,344,027.00	471,565.62	2,641,940.00	297,913.00	12.7%
TOTAL, REVENUES			17,487,973.62	17,487,973.62	3,608,117.40	24,406,593.57	6,918,619.95	39.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,988,783.45	1,988,783.45	739,486.29	2,138,641.73	(149,858.28)	-7.5%
Certificated Pupil Support Salaries		1200	880,351.71	880,351.71	276,689.75	895,220.00	(14,868.29)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	436,566.36	436,566.36	216,781.31	443,050.60	(6,484.24)	-1.5%
Other Certificated Salaries		1900	110,772.00	110,772.00	40,960.54	208,180.17	(97,408.17)	-87.9%
TOTAL, CERTIFICATED SALARIES			3,416,473.52	3,416,473.52	1,273,917.89	3,685,092.50	(268,618.98)	-7.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,403,375.13	1,403,375.13	242,966.80	1,396,620.15	6,754.98	0.5%
Classified Support Salaries		2200	579,072.52	579,072.52	189,327.00	580,851.21	(1,778.69)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	73,785.58	73,785.58	52,505.19	73,163.62	621.96	0.8%
Clerical, Technical and Office Salaries		2400	45,394.90	45,394.90	31,747.21	71,027.61	(25,632.71)	-56.5%
Other Classified Salaries		2900	84,797.95	84,797.95	27,532.26	84,710.11	87.84	0.1%
TOTAL, CLASSIFIED SALARIES			2,186,426.08	2,186,426.08	544,078.46	2,206,372.70	(19,946.62)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	759,430.74	759,430.74	163,392.44	836,228.63	(76,797.89)	-10.1%
PERS		3201-3202	527,562.85	527,562.85	111,572.74	533,507.81	(5,944.96)	-1.1%
OASDI/Medicare/Alternative		3301-3302	182,764.17	182,764.17	61,409.56	185,789.29	(3,025.12)	-1.7%
Health and Welfare Benefits		3401-3402	947,679.19	947,679.19	285,407.97	955,291.41	(7,612.22)	-0.8%
Unemployment Insurance		3501-3502	55,301.75	55,301.75	9,085.44	54,519.31	782.44	1.4%
Workers' Compensation		3601-3602	49,092.82	49,092.82	19,842.65	48,695.87	396.95	0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,521,831.52	2,521,831.52	650,710.80	2,614,032.32	(92,200.80)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	11,387.00	54,861.00	(54,861.00)	New
Books and Other Reference Materials		4200	183,482.12	183,482.12	0.00	187,358.19	(3,876.07)	-2.1%
Materials and Supplies		4300	847,186.03	847,186.03	52,824.11	1,517,706.90	(670,520.87)	-79.1%
Noncapitalized Equipment		4400	51,000.00	51,000.00	4,982.00	378,481.85	(327,481.85)	-642.1%
Food		4700	0.00	0.00	864.57	1,265.00	(1,265.00)	New
TOTAL, BOOKS AND SUPPLIES			1,081,668.15	1,081,668.15	70,057.68	2,139,672.94	(1,058,004.79)	-97.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,204.75	29,204.75	4,350.00	43,611.21	(14,406.46)	-49.3%
Dues and Memberships		5300	500.00	500.00	249.00	749.00	(249.00)	-49.8%
Insurance		5400-5450	8,000.00	8,000.00	7,175.00	8,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	697.20	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	221,000.00	221,000.00	93,120.96	498,847.00	(277,847.00)	-125.7%
Transfers of Direct Costs		5710	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,765,059.33	1,765,059.33	774,177.10	2,265,423.18	(500,363.85)	-28.3%
Communications		5900	0.00	0.00	0.00	5,000.00	(5,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,024,264.08	2,024,264.08	879,769.26	2,822,130.39	(797,866.31)	-39.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	300,000.00	300,000.00	2,114.91	312,064.00	(12,064.00)	-4.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	135,000.00	(35,000.00)	-35.0%
Buildings and Improvements of Buildings		6200	7,465,775.00	7,465,775.00	600,012.57	11,582,001.94	(4,116,226.94)	-55.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	220,000.00	220,000.00	0.00	234,000.00	(14,000.00)	-6.4%
Equipment Replacement		6500	100,000.00	100,000.00	26,991.00	100,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,185,775.00	8,185,775.00	629,118.48	12,363,065.94	(4,177,290.94)	-51.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,400,000.00	1,400,000.00	339,954.49	1,400,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,400,000.00	1,400,000.00	339,954.49	1,400,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	361,442.20	361,442.20	37,496.91	826,041.59	(464,599.39)	-128.5%
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			361,442.20	361,442.20	37,496.91	826,041.59	(464,599.39)	-128.5%
TOTAL, EXPENDITURES			21,177,880.55	21,177,880.55	4,425,103.97	28,056,408.38	(6,878,527.83)	-32.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,689,906.89	3,689,906.89	0.00	3,607,169.51	(82,737.38)	-2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,689,906.89	3,689,906.89	0.00	3,607,169.51	(82,737.38)	-2.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,689,906.89	3,689,906.89	0.00	3,607,169.51	82,737.38	-2.2%

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
5640	Medi-Cal Billing Option	57,441.54
6300	Lottery: Instructional Materials	653,735.64
7085	Learning Communities for School Success P	180,640.49
7425	Expanded Learning Opportunities (ELO) Gra	1,117,330.57
7426	Expanded Learning Opportunities (ELO) Gra	135,927.00
7510	Low-Performing Students Block Grant	61,776.72
9010	Other Restricted Local	358,801.14
Total, Restricted Balance		<u>2,565,653.10</u>

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

2021-22 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	216,884.07	216,884.07		216,884.07	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)			216,884.07	216,884.07		216,884.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,884.07	216,884.07		216,884.07		
2) Ending Balance, June 30 (E + F1e)			216,884.07	216,884.07		216,884.07		
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			216,884.07	216,884.07		216,884.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
8210	Student Activity Funds	216,884.07
Total, Restricted Balance		<u>216,884.07</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	40,934.00	69,225.00	69,225.00	New
3) Other State Revenue		8300-8599	313,215.00	313,215.00	108,636.00	325,900.00	12,685.00	4.0%
4) Other Local Revenue		8600-8799	0.00	0.00	216.53	216.53	216.53	New
5) TOTAL REVENUES			313,215.00	313,215.00	149,786.53	395,341.53		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	47,112.50	47,112.50	9,398.43	100,096.00	(52,983.50)	-112.5%
2) Classified Salaries		2000-2999	79,854.41	79,854.41	15,277.26	83,187.00	(3,332.59)	-4.2%
3) Employee Benefits		3000-3999	75,917.87	75,917.87	14,357.08	91,300.00	(15,382.13)	-20.3%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	371.18	68,268.98	(43,268.98)	-173.1%
5) Services and Other Operating Expenditures		5000-5999	24,000.00	24,000.00	0.00	46,160.44	(22,160.44)	-92.3%
6) Capital Outlay		6000-6999	49,592.39	49,592.39	38,384.38	100,000.00	(50,407.61)	-101.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,737.83	11,737.83	1,176.64	14,902.10	(3,164.27)	-27.0%
9) TOTAL EXPENDITURES			313,215.00	313,215.00	78,964.97	503,914.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	70,821.56	(108,572.99)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	70,821.56	(108,572.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	115,662.25	115,662.25		115,662.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,662.25	115,662.25		115,662.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,662.25	115,662.25		115,662.25		
2) Ending Balance, June 30 (E + F1e)			115,662.25	115,662.25		7,089.26		
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			109,483.45	109,483.45		693.93		
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	6,178.80	6,178.80		6,395.33		
Reserved for adult education supplies and mal	0000	9780	6,178.80					
Reserved for adult education supplies & mater	0000	9780		6,178.80				
Reserved for adult education supplies and mal	0000	9780				6,395.33		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	40,934.00	69,225.00	69,225.00	New
TOTAL FEDERAL REVENUE			0.00	0.00	40,934.00	69,225.00	69,225.00	New
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	313,215.00	313,215.00	108,636.00	325,900.00	12,685.00	4.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			313,215.00	313,215.00	108,636.00	325,900.00	12,685.00	4.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	216.53	216.53	216.53	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	216.53	216.53	216.53	New
TOTAL REVENUES			313,215.00	313,215.00	149,786.53	395,341.53		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,000.00	39,000.00	7,153.14	91,863.30	(52,863.30)	-135.5%
Certificated Pupil Support Salaries		1200	8,112.50	8,112.50	2,245.29	8,232.70	(120.20)	-1.5%
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			47,112.50	47,112.50	9,398.43	100,096.00	(52,983.50)	-112.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,854.41	79,854.41	13,638.34	79,348.00	506.41	0.6%
Other Classified Salaries		2900	0.00	0.00	1,638.92	3,839.00	(3,839.00)	New
TOTAL, CLASSIFIED SALARIES			79,854.41	79,854.41	15,277.26	83,187.00	(3,332.59)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,983.73	6,983.73	1,210.31	21,571.38	(14,587.65)	-208.9%
PERS		3201-3202	19,632.01	19,632.01	3,398.85	18,722.86	909.15	4.6%
OASDI/Medicare/Alternative		3301-3302	7,153.92	7,153.92	1,334.03	6,850.34	303.58	4.2%
Health and Welfare Benefits		3401-3402	39,200.80	39,200.80	8,021.16	41,300.12	(2,099.32)	-5.4%
Unemployment Insurance		3501-3502	1,561.69	1,561.69	123.42	1,512.88	48.81	3.1%
Workers' Compensation		3601-3602	1,385.72	1,385.72	269.31	1,342.42	43.30	3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			75,917.87	75,917.87	14,357.08	91,300.00	(15,382.13)	-20.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	21,000.00	21,000.00	371.18	53,268.98	(32,268.98)	-153.7%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.00	15,000.00	(11,000.00)	-275.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	371.18	68,268.98	(43,268.98)	-173.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
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	3,000.00	3,000.00	0.00	0.00	3,000.00	100.0%
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	20,000.00	20,000.00	0.00	46,160.44	(26,160.44)	-130.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,000.00	24,000.00	0.00	46,160.44	(22,160.44)	-92.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	49,592.39	49,592.39	38,384.38	100,000.00	(50,407.61)	-101.6%
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			49,592.39	49,592.39	38,384.38	100,000.00	(50,407.61)	-101.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	11,737.83	11,737.83	1,176.64	14,902.10	(3,164.27)	-27.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,737.83	11,737.83	1,176.64	14,902.10	(3,164.27)	-27.0%
TOTAL, EXPENDITURES			313,215.00	313,215.00	78,964.97	503,914.52		

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

Resource	Description	2021/22 Projected Year Totals
6391	Adult Education Program	693.93
Total, Restricted Balance		<u>693.93</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,103,250.40	2,103,250.40	95,236.57	2,172,027.00	68,776.60	3.3%
3) Other State Revenue		8300-8599	175,000.00	175,000.00	6,289.16	175,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	32,000.00	32,000.00	3,817.40	35,000.00	3,000.00	9.4%
5) TOTAL REVENUES			2,310,250.40	2,310,250.40	105,343.13	2,382,027.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	852,310.11	852,310.11	250,589.54	889,995.99	(37,685.88)	-4.4%
3) Employee Benefits		3000-3999	506,304.68	506,304.68	151,788.72	535,011.73	(28,707.05)	-5.7%
4) Books and Supplies		4000-4999	880,564.69	880,564.69	248,422.79	1,254,636.80	(374,072.11)	-42.5%
5) Services and Other Operating Expenditures		5000-5999	91,500.00	91,500.00	46,214.73	131,093.12	(39,593.12)	-43.3%
6) Capital Outlay		6000-6999	95,000.00	95,000.00	27,027.13	193,885.55	(98,885.55)	-104.1%
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	108,609.66	108,609.66	0.00	130,980.37	(22,370.71)	-20.6%
9) TOTAL EXPENDITURES			2,534,289.14	2,534,289.14	724,042.91	3,135,603.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(224,038.74)	(224,038.74)	(618,699.78)	(753,576.56)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(224,038.74)	(224,038.74)	(618,699.78)	(753,576.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,481,647.69	1,481,647.69		1,481,647.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,481,647.69	1,481,647.69		1,481,647.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,481,647.69	1,481,647.69		1,481,647.69		
2) Ending Balance, June 30 (E + F1e)			1,257,608.95	1,257,608.95		728,071.13		
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			1,257,608.95	1,257,608.95		728,071.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,103,250.40	2,103,250.40	95,236.57	2,172,027.00	68,776.60	3.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,103,250.40	2,103,250.40	95,236.57	2,172,027.00	68,776.60	3.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	175,000.00	175,000.00	6,289.16	175,000.00	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			175,000.00	175,000.00	6,289.16	175,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	31,000.00	31,000.00	0.00	31,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	3,817.40	4,000.00	3,000.00	300.0%
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,000.00	32,000.00	3,817.40	35,000.00	3,000.00	9.4%
TOTAL, REVENUES			2,310,250.40	2,310,250.40	105,343.13	2,382,027.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	697,585.62	697,585.62	195,255.45	732,949.88	(35,364.26)	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	98,425.77	98,425.77	36,567.85	99,901.76	(1,475.99)	-1.5%
Clerical, Technical and Office Salaries		2400	56,298.72	56,298.72	18,766.24	57,144.35	(845.63)	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			852,310.11	852,310.11	250,589.54	889,995.99	(37,685.88)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	3,468.60	(3,468.60)	New
PERS		3201-3202	194,036.29	194,036.29	44,956.18	197,328.50	(3,292.21)	-1.7%
OASDI/Medicare/Alternative		3301-3302	63,930.73	63,930.73	17,593.97	64,518.78	(588.05)	-0.9%
Health and Welfare Benefits		3401-3402	228,552.13	228,552.13	85,252.33	249,731.90	(21,179.77)	-9.3%
Unemployment Insurance		3501-3502	10,483.43	10,483.43	1,251.28	10,577.95	(94.52)	-0.9%
Workers' Compensation		3601-3602	9,302.10	9,302.10	2,734.96	9,386.00	(83.90)	-0.9%
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			506,304.68	506,304.68	151,788.72	535,011.73	(28,707.05)	-5.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100,000.00	100,000.00	28,696.12	184,164.48	(84,164.48)	-84.2%
Noncapitalized Equipment		4400	5,000.00	5,000.00	11,269.04	25,517.32	(20,517.32)	-410.3%
Food		4700	775,564.69	775,564.69	208,457.63	1,044,955.00	(269,390.31)	-34.7%
TOTAL, BOOKS AND SUPPLIES			880,564.69	880,564.69	248,422.79	1,254,636.80	(374,072.11)	-42.5%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,000.00	8,000.00	2,110.86	8,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,500.00	24,500.00	10,921.33	42,546.56	(18,046.56)	-73.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,000.00)	(23,000.00)	0.00	(23,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	80,000.00	80,000.00	32,820.11	101,546.56	(21,546.56)	-26.9%
Communications		5900	2,000.00	2,000.00	362.43	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,500.00	91,500.00	46,214.73	131,093.12	(39,593.12)	-43.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	85,000.00	85,000.00	27,027.13	65,000.00	20,000.00	23.5%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	128,885.55	(118,885.55)	-1188.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,000.00	95,000.00	27,027.13	193,885.55	(98,885.55)	-104.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	108,609.66	108,609.66	0.00	130,980.37	(22,370.71)	-20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			108,609.66	108,609.66	0.00	130,980.37	(22,370.71)	-20.6%
TOTAL EXPENDITURES			2,534,289.14	2,534,289.14	724,042.91	3,135,603.56		

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

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	8,322.20
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	719,748.93
Total, Restricted Balance		<u>728,071.13</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	9,617.68	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	9,617.68	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	9,617.68	25,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.00	500,000.00		

2021-22 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			525,000.00	525,000.00	9,617.68	525,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,096,157.47	3,096,157.47		3,096,157.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,096,157.47	3,096,157.47		3,096,157.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,096,157.47	3,096,157.47		3,096,157.47		
2) Ending Balance, June 30 (E + F1e)			3,621,157.47	3,621,157.47		3,621,157.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,621,157.47	3,621,157.47		3,621,157.47		
Reserved for deferred maintenance projects.	0000	9780	3,621,157.47					
Reserved for deferred maintenance projects.	0000	9780		3,621,157.47				
Reserved for deferred maintenance projects.	0000	9780				3,621,157.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2021-22 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	9,617.68	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	9,617.68	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	9,617.68	25,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.00	500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	1,342.64	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	1,342.64	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	1,342.64	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	1,342.64	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	432,226.46	432,226.46		432,226.46	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)			432,226.46	432,226.46		432,226.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			432,226.46	432,226.46		432,226.46		
2) Ending Balance, June 30 (E + F1e)			436,226.46	436,226.46		436,226.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
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	436,226.46	436,226.46		436,226.46		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	1,342.64	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%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	1,342.64	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	1,342.64	4,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	1,342.64	4,000.00	0.00	0.0%
5) TOTAL REVENUES			4,000.00	4,000.00	1,342.64	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	1,342.64	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	1,342.64	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	432,226.46	432,226.46		432,226.46	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)			432,226.46	432,226.46		432,226.46		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			432,226.46	432,226.46		432,226.46		
2) Ending Balance, June 30 (E + F1e)			436,226.46	436,226.46		436,226.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
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	436,226.46	436,226.46		436,226.46		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	1,342.64	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%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	1,342.64	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	1,342.64	4,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	404.15	1,200.00	0.00	0.0%
5) TOTAL REVENUES			1,200.00	1,200.00	404.15	1,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	1,200.00	404.15	1,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2021-22 First Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,200.00	1,200.00	404.15	1,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	130,104.21	130,104.21		130,104.21	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)			130,104.21	130,104.21		130,104.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,104.21	130,104.21		130,104.21		
2) Ending Balance, June 30 (E + F1e)			131,304.21	131,304.21		131,304.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	131,304.21	131,304.21		131,304.21		
Reserved for postemployment benefits.	0000	9780	131,304.21					
Reserved for postemployment benefits.	0000	9780		131,304.21				
Reserved for postemployment benefits.	0000	9780				131,304.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	1,200.00	1,200.00	404.15	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,200.00	404.15	1,200.00	0.00	0.0%
TOTAL, REVENUES			1,200.00	1,200.00	404.15	1,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	31,214.32	50,000.00	0.00	0.0%
5) TOTAL REVENUES			50,000.00	50,000.00	31,214.32	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,992,355.38	9,992,355.38	0.00	9,992,355.38	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			9,992,355.38	9,992,355.38	0.00	9,992,355.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,942,355.38)	(9,942,355.38)	31,214.32	(9,942,355.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,942,355.38)	(9,942,355.38)	31,214.32	(9,942,355.38)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,048,627.41	10,048,627.41		10,048,627.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,048,627.41	10,048,627.41		10,048,627.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,048,627.41	10,048,627.41		10,048,627.41		
2) Ending Balance, June 30 (E + F1e)			106,272.03	106,272.03		106,272.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	106,272.03	106,272.03		106,272.03		
Committed for construction of MHS multi-pu	0000	9760	106,272.03					
Committed for construction of MHS multi-pu	0000	9760		106,272.03				
Committed for construction of MHS multi-pu	0000	9760				106,272.03		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	31,214.32	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	31,214.32	50,000.00	0.00	0.0%
TOTAL REVENUES			50,000.00	50,000.00	31,214.32	50,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,992,355.38	9,992,355.38	0.00	9,992,355.38	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			9,992,355.38	9,992,355.38	0.00	9,992,355.38	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,992,355.38	9,992,355.38	0.00	9,992,355.38		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	65,000.00	22,520.25	65,000.00	0.00	0.0%
5) TOTAL REVENUES			65,000.00	65,000.00	22,520.25	65,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	8,566.62	28,500.00	(8,500.00)	-42.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			20,000.00	20,000.00	8,566.62	28,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,000.00	45,000.00	13,953.63	36,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,000.00	45,000.00	13,953.63	36,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,473,871.81	1,473,871.81		1,473,871.81	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)			1,473,871.81	1,473,871.81		1,473,871.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,473,871.81	1,473,871.81		1,473,871.81		
2) Ending Balance, June 30 (E + F1e)			1,518,871.81	1,518,871.81		1,510,371.81		
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	45,000.00	45,000.00		45,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,473,871.81	1,473,871.81		1,465,371.81		
Reserved for capital facilities projects.	0000	9780	1,473,871.81					
Reserved for capital facilities projects.	0000	9780		1,473,871.81				
Reserve for capital facilities fund.	0000	9780				1,465,371.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2021-22 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	18,713.61	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	50,000.00	50,000.00	3,806.64	50,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	65,000.00	22,520.25	65,000.00	0.00	0.0%
TOTAL, REVENUES			65,000.00	65,000.00	22,520.25	65,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	8,566.62	28,500.00	(8,500.00)	-42.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	8,566.62	28,500.00	(8,500.00)	-42.5%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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			20,000.00	20,000.00	8,566.62	28,500.00		

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

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	45,000.00
Total, Restricted Balance		<u>45,000.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.18	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.18	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.18	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.18	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89.50	89.50		89.50	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)			89.50	89.50		89.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89.50	89.50		89.50		
2) Ending Balance, June 30 (E + F1e)			89.50	89.50		89.50		
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			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	89.50	89.50		89.50		
Reserved for school facilities projects.	0000	9780	89.50					
Reserve for school facilities projects.	0000	9780		89.50				
Reserved for school facilities projects.	0000	9780				89.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.18	0.00	-0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.18	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.18	0.00		

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

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

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

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

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

2021-22 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	41,071.17	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	41,071.17	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	1,466.12	1,466.00	(1,466.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	8,137.78	119,928.80	(119,928.80)	New
6) Capital Outlay		6000-6999	14,163,219.13	14,163,219.13	2,421,958.58	13,924,994.13	238,225.00	1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,163,219.13	14,163,219.13	2,431,562.48	14,046,388.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,113,219.13)	(14,113,219.13)	(2,390,491.31)	(13,996,388.93)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2021-22 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,113,219.13)	(14,113,219.13)	(2,390,491.31)	(13,996,388.93)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,184,063.24	14,184,063.24		14,184,063.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,184,063.24	14,184,063.24		14,184,063.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,184,063.24	14,184,063.24		14,184,063.24		
2) Ending Balance, June 30 (E + F1e)			70,844.11	70,844.11		187,674.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	70,844.11	70,844.11		187,674.31		
Committed for construction of MHS 2-story	0000	9760	70,844.11					
Committed for construction of MHS 2-story	0000	9760		70,844.11				
Committed for construction of MHS 2-story	0000	9760				187,674.31		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	41,071.17	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	41,071.17	50,000.00	0.00	0.0%
TOTAL REVENUES			50,000.00	50,000.00	41,071.17	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	1,466.12	1,466.00	(1,466.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,466.12	1,466.00	(1,466.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	8,137.78	2,137.80	(2,137.80)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	117,791.00	(117,791.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	8,137.78	119,928.80	(119,928.80)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	58,066.36	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	24,536.35	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	14,163,219.13	14,163,219.13	2,339,355.87	13,924,994.13	238,225.00	1.7%
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			14,163,219.13	14,163,219.13	2,421,958.58	13,924,994.13	238,225.00	1.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,163,219.13	14,163,219.13	2,431,562.48	14,046,388.93		

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

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

McFarland Unified
Kern County

First Interim
Special Education Maintenance of Effort
2021-22 Projected Expenditures vs. Actual Comparison Year
2021-22 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	735,809.82	0.00	0.00	0.00	98,210.00	903,158.00		1,737,177.82
2000-2999	Classified Salaries	102,723.44	0.00	0.00	0.00	75,065.60	517,312.68		695,101.72
3000-3999	Employee Benefits	381,243.59	0.00	0.00	0.00	90,383.99	658,832.65		1,110,460.23
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	12,082.25	14,200.00		26,282.25
5000-5999	Services and Other Operating Expenditures	86,384.00	0.00	0.00	0.00	250.00	25,458.00		112,092.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	200,000.00	0.00	0.00	0.00	0.00	0.00		200,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	1,486,160.85	0.00	0.00	0.00	275,991.84	2,118,961.33	0.00	3,881,114.02
Total Direct Costs									
7310	Transfers of Indirect Costs	128,644.93	0.00	0.00	0.00	525.75	0.00		129,170.68
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs									
TOTAL COSTS									
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	600,452.50	0.00	0.00	0.00	98,210.00	709,130.61		1,407,793.11
2000-2999	Classified Salaries	102,723.44	0.00	0.00	0.00	47,055.27	517,312.68		667,091.39
3000-3999	Employee Benefits	313,505.50	0.00	0.00	0.00	66,416.23	487,667.92		867,589.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	800.00	14,200.00		15,000.00
5000-5999	Services and Other Operating Expenditures	86,384.00	0.00	0.00	0.00	250.00	25,458.00		112,092.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	200,000.00	0.00	0.00	0.00	0.00	0.00		200,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	1,303,065.44	0.00	0.00	0.00	212,731.50	1,753,769.21	0.00	3,259,566.15
Total Direct Costs									
7310	Transfers of Indirect Costs	100,672.55	0.00	0.00	0.00	0.00	0.00		100,672.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs									
TOTAL BEFORE OBJECT 8980									
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	1,403,737.99	0.00	0.00	0.00	212,731.50	1,753,769.21	0.00	3,370,238.70
TOTAL COSTS									
									0.00
									3,370,238.70

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	308,672.00	0.00	0.00	0.00	0.00	80,515.00		389,187.00
2000-2999	Classified Salaries	82,993.17	0.00	0.00	0.00	750.00	14,250.00		97,993.17
3000-3999	Employee Benefits	201,205.26	0.00	0.00	0.00	155.20	37,159.18		238,519.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	800.00	11,200.00		12,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	14,958.00		14,958.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	592,870.43	0.00	0.00	0.00	1,705.20	158,082.18	0.00	752,657.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	592,870.43	0.00	0.00	0.00	1,705.20	158,082.18	0.00	752,657.81
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								1,553,693.77
	TOTAL COSTS								2,306,351.58

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2021-22 Projected Expenditures vs. Actual Comparison Year
2020-21 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	668,968.89	0.00	0.00	0.00	96,799.01	845,994.44		1,611,762.34
2000-2999	Classified Salaries	61,421.53	0.00	0.00	0.00	50,110.79	427,118.44		538,650.76
3000-3999	Employee Benefits	327,812.07	0.00	0.00	0.00	72,240.40	685,582.47		1,085,634.94
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	764.53	8,374.09		9,138.62
5000-5999	Services and Other Operating Expenditures	11,527.61	0.00	0.00	0.00	70.00	4,823.12		16,420.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,069,730.10	0.00	0.00	0.00	219,984.73	1,971,892.56	0.00	3,261,607.39
7310	Transfers of Indirect Costs	125,453.63	0.00	0.00	0.00	0.00	0.00		125,453.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	970,354.64							970,354.64
	Total Indirect Costs	125,453.63	0.00	0.00	0.00	0.00	0.00	0.00	125,453.63
	TOTAL COSTS	1,195,183.73	0.00	0.00	0.00	219,984.73	1,971,892.56	0.00	3,387,061.02
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	178,066.67	0.00	0.00	0.00	11,244.64	283,760.77		473,072.08
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	106.73		106.73
3000-3999	Employee Benefits	52,035.33	0.00	0.00	0.00	0.00	128,988.86		181,024.19
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	230,102.00	0.00	0.00	0.00	11,244.64	412,856.36	0.00	654,203.00
7310	Transfers of Indirect Costs	30,506.09	0.00	0.00	0.00	0.00	0.00		30,506.09
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	30,506.09	0.00	0.00	0.00	0.00	0.00	0.00	30,506.09
	TOTAL BEFORE OBJECT 8980	260,608.09	0.00	0.00	0.00	11,244.64	412,856.36	0.00	684,709.09
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								684,709.09

First Interim
Special Education Maintenance of Effort
2021-22 Projected Expenditures vs. Actual Comparison Year
2020-21 Actual Expenditures by LEA (LA-I)

Mcfarland Unified
Kern County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	490,902.22	0.00	0.00	0.00	85,554.37	562,233.67		1,138,690.26
2000-2999	Classified Salaries	61,421.53	0.00	0.00	0.00	50,110.79	427,011.71		538,544.03
3000-3999	Employee Benefits	275,776.74	0.00	0.00	0.00	72,240.40	556,593.61		904,610.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	764.53	8,374.09		9,138.62
5000-5999	Services and Other Operating Expenditures	11,527.61	0.00	0.00	0.00	70.00	4,823.12		16,420.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	839,628.10	0.00	0.00	0.00	208,740.09	1,559,036.20	0.00	2,607,404.39
7310	Transfers of Indirect Costs	94,947.54	0.00	0.00	0.00	0.00	0.00		94,947.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-aud)	970,354.64	0.00	0.00	0.00	0.00	0.00		970,354.64
	Total Indirect Costs	94,947.54	0.00	0.00	0.00	0.00	0.00	0.00	94,947.54
	TOTAL BEFORE OBJECT 8980	934,575.64	0.00	0.00	0.00	208,740.09	1,559,036.20	0.00	2,702,351.93
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
TOTAL COSTS									
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	288,600.20	0.00	0.00	0.00	0.00	51,953.99		340,554.19
2000-2999	Classified Salaries	41,985.37	0.00	0.00	0.00	0.00	0.00		41,985.37
3000-3999	Employee Benefits	119,313.73	0.00	0.00	0.00	0.00	25,103.08		144,416.81
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	764.53	7,335.43		8,099.96
5000-5999	Services and Other Operating Expenditures	40.00	0.00	0.00	0.00	0.00	0.00		40.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	449,939.30	0.00	0.00	0.00	764.53	84,392.50	0.00	535,096.33
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	449,939.30	0.00	0.00	0.00	764.53	84,392.50	0.00	535,096.33
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
TOTAL COSTS									
									998,128.47
									1,533,224.80

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	_____ 0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____ 0.00 (b)	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____ 0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____ 0.00 (f)	

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p>		

SELPA: (??)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,010,284.70		
b. Less: Expenditures paid from federal sources	640,046.00		
c. Expenditures paid from state and local sources	3,370,238.70	3,672,706.57	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,672,706.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,370,238.70	3,672,706.57	(302,467.87)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2021-22	FY must be entered Comparison Year	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	4,010,284.70		
b. Less: Expenditures paid from federal sources	640,046.00		
c. Expenditures paid from state and local sources	3,370,238.70	3,672,706.57	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,672,706.57	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,370,238.70	3,672,706.57	
d. Special education unduplicated pupil count	355.00	355.00	
e. Per capita state and local expenditures (A2c/A2d)	9,493.63	10,345.65	(852.02)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2021-22	FY must be entered Comparison Year	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,306,351.58	1,533,224.80	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,533,224.80	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,306,351.58	1,533,224.80	773,126.78

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2021-22	FY must be entered Comparison Year	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,306,351.58	1,533,224.80	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,533,224.80	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,306,351.58	1,533,224.80	
b. Special education unduplicated pupil count	355	355	
c. Per capita local expenditures (B2a/B2b)	6,496.77	4,318.94	2,177.83

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Ambelina Garcia Duran
Contact Name

661-792-3081
Telephone Number

Deputy Superintendent/CBO
Title

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Email Address

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	3,288.86	3,288.86		
Charter School	0.00	0.00		
Total ADA	3,288.86	3,288.86	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	3,311.00	2,959.97		
Charter School	0.00	0.00		
Total ADA	3,311.00	2,959.97	-10.6%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	3,289.00	3,124.42		
Charter School	0.00	0.00		
Total ADA	3,289.00	3,124.42	-5.0%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

At 1st Interim, ADA was adjusted for COVID related decline in attendance.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	3,484	3,441		
Charter School	0	0		
Total Enrollment	3,484	3,441	-1.2%	Met
1st Subsequent Year (2022-23)				
District Regular	3,547	3,441		
Charter School	0	0		
Total Enrollment	3,547	3,441	-3.0%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	3,425	3,441		
Charter School	0	0		
Total Enrollment	3,425	3,441	0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

At 1st Interim, enrollment was adjusted for COVID related decline in attendance.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	3,311	3,311	
Charter School		0	
Total ADA/Enrollment	3,311	3,311	100.0%
Second Prior Year (2019-20)			
District Regular	3,288	3,289	
Charter School		0	
Total ADA/Enrollment	3,288	3,289	100.0%
First Prior Year (2020-21)			
District Regular	3,289	3,289	
Charter School	0	0	
Total ADA/Enrollment	3,289	3,289	100.0%
		Historical Average Ratio:	100.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	100.5%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	3,289	3,441		
Charter School	0	0		
Total ADA/Enrollment	3,289	3,441	95.6%	Met
1st Subsequent Year (2022-23)				
District Regular	2,960	3,441		
Charter School	0	0		
Total ADA/Enrollment	2,960	3,441	86.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	3,124	3,441		
Charter School	0	0		
Total ADA/Enrollment	3,124	3,441	90.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	41,301,559.00	42,861,281.04	3.8%	Not Met
1st Subsequent Year (2022-23)	42,071,417.00	41,502,400.00	-1.4%	Met
2nd Subsequent Year (2023-24)	43,352,008.00	43,656,414.00	0.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The current-year increase in LCFF revenue is due to the increase in supplemental and concentration rate from 50% to 65%.

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)	26,575,817.59	35,214,871.24	75.5%
Second Prior Year (2019-20)	27,511,312.40	35,932,513.53	76.6%
First Prior Year (2020-21)	25,861,146.74	32,831,117.85	78.8%
	Historical Average Ratio:		77.0%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.0% to 80.0%	74.0% to 80.0%	74.0% to 80.0%

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)	30,531,674.26	45,193,501.88	67.6%	Not Met
1st Subsequent Year (2022-23)	31,831,869.36	43,144,072.36	73.8%	Not Met
2nd Subsequent Year (2023-24)	32,569,991.94	41,882,194.94	77.8%	Met

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

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

- 1a. STANDARD 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)

2021-22 includes \$19.5M (\$12.4 ESSER/COVID funds) and 2022-23 includes \$8.9M (\$5.4M ESSER/COVID funds) in construction costs that affects the salary and benefits ratio. The majority of the construction will be paid through one-time categorical funds.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	9,923,644.71	17,363,723.30	75.0%	Yes
1st Subsequent Year (2022-23)	3,065,554.00	13,131,261.00	328.3%	Yes
2nd Subsequent Year (2023-24)	3,065,554.00	3,155,996.00	3.0%	No

Explanation:
(required if Yes)

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. At the time of the budget, prior year the plan for the federal one-time COVID related funds (ESSER & ELO) was not finalized. The 1st interim report includes the revenue and expense for these funds in the current year and subsequent year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	5,870,541.32	5,069,617.20	-13.6%	Yes
1st Subsequent Year (2022-23)	1,336,633.00	1,350,431.00	1.0%	No
2nd Subsequent Year (2023-24)	1,336,633.00	1,350,431.00	1.0%	No

Explanation:
(required if Yes)

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. The includes the revenue and expense for ELO-GEER funds that are projected to be spent in the current year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	2,344,027.00	2,811,431.06	19.9%	Yes
1st Subsequent Year (2022-23)	2,344,027.00	2,641,940.00	12.7%	Yes
2nd Subsequent Year (2023-24)	2,344,027.00	2,641,940.00	12.7%	Yes

Explanation:
(required if Yes)

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. Additionally, the district received the Educator Effectiveness grant which adds \$185K per year in state revenues

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	3,727,843.18	5,243,921.05	40.7%	Yes
1st Subsequent Year (2022-23)	3,179,875.00	4,763,920.00	49.8%	Yes
2nd Subsequent Year (2023-24)	3,179,875.00	3,925,058.00	23.4%	Yes

Explanation:
(required if Yes)

Expenses were increased with the increased revenue.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	6,701,655.53	7,839,880.96	17.0%	Yes
1st Subsequent Year (2022-23)	5,635,655.00	7,271,813.00	29.0%	Yes
2nd Subsequent Year (2023-24)	5,635,655.00	6,277,226.00	11.4%	Yes

Explanation:
(required if Yes)

Expenses were increased with the increased revenue.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	18,138,213.03	25,244,771.56	39.2%	Not Met
1st Subsequent Year (2022-23)	6,746,214.00	17,123,632.00	153.8%	Not Met
2nd Subsequent Year (2023-24)	6,746,214.00	7,148,367.00	6.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	10,429,498.71	13,083,802.01	25.4%	Not Met
1st Subsequent Year (2022-23)	8,815,530.00	12,035,733.00	36.5%	Not Met
2nd Subsequent Year (2023-24)	8,815,530.00	10,202,284.00	15.7%	Not Met

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

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

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

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

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. At the time of the budget, prior year the plan for the federal one-time COVID related funds (ESSER & ELO) was not finalized. The 1st interim report includes the revenue and expense for these funds in the current year and subsequent year.

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

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. The includes the revenue and expense for ELO-GEER funds that are projected to be spent in the current year.

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

The current year income was based on prior year apportionments and have been updated for current year apportionments and prior year carryover funds. Additionally, the district received the Educator Effectiveness grant which adds \$185K per year in state revenues

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

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

Expenses were increased with the increased revenue.

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

Expenses were increased with the increased revenue.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,830,611.30	2,053,475.74	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.1%	8.0%	5.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.7%	2.7%	1.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2021-22)	(5,460,517.51)	45,693,501.88		12.0%	Not Met
1st Subsequent Year (2022-23)	(5,290,297.36)	43,644,072.36		12.1%	Not Met
2nd Subsequent Year (2023-24)	(2,063,781.94)	42,382,194.94		4.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is committed to reducing costs where possible to offset projected deficit spending and will be evaluating all expenditures prior to incurring the expense.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	14,671,544.83	Met
1st Subsequent Year (2022-23)	9,953,162.47	Met
2nd Subsequent Year (2023-24)	5,699,037.85	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	6,243,678.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	3,289	3,289	3,289
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	73,749,910.26	63,344,414.36	55,058,905.62
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)	73,749,910.26	63,344,414.36	55,058,905.62
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,212,497.31	1,900,332.43	1,651,767.17
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,212,497.31	1,900,332.43	1,651,767.17

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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2021-22)	(2022-23)	(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)	9,942,301.00	4,652,003.64	2,588,221.70
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	436,226.46	436,226.46	436,226.46
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	10,378,527.46	5,088,230.10	3,024,448.16
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.07%	8.03%	5.49%
District's Reserve Standard (Section 10B, Line 7):	2,212,497.31	1,900,332.43	1,651,767.17
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(3,689,906.89)	(3,607,169.51)	-2.2%	(82,737.38)	Met
1st Subsequent Year (2022-23)	(3,661,449.00)	(3,787,528.00)	3.4%	126,079.00	Met
2nd Subsequent Year (2023-24)	(3,844,522.00)	(3,976,904.00)	3.4%	132,382.00	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2021-22)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	500,000.00	500,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds		Fund 51 - Property Taxes	Bonds	35,079,907
Supp Early Retirement Program		Fund 01 - General Fund	OPEB	16,801,846
State School Building Loans				
Compensated Absences		Fund 01 - General Fund	Vacation Accrual	45,000
Other Long-term Commitments (do not include OPEB):				
Note Payable		Fund 01 - General Fund	Hudson Note	596,475
TOTAL:				52,523,228

Type of Commitment (continued)	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	2,020,311	2,984,973	2,927,043	2,218,589
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Note Payable				
Total Annual Payments:	2,020,311	2,984,973	2,927,043	2,218,589
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

In March 2020, the district passed a \$30M general obligation bond to build a multi-purpose building at the high school, replace old roofs, and other school improvements. The first issuance of \$10M increased our annual payments. It is important to note that the district refinanced old bonds and realized a savings of approximately \$2.5M. The principal and payments are paid by taxpayer taxes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since budget adoption 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)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	16,801,846.00	16,801,846.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	16,801,846.00	16,801,846.00

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.

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	834,433.00	834,433.00
Current Year (2021-22)	834,433.00	834,433.00
1st Subsequent Year (2022-23)	834,433.00	834,433.00
2nd Subsequent Year (2023-24)	834,433.00	834,433.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)	445,335.96	445,335.96
Current Year (2021-22)	517,462.00	517,462.00
1st Subsequent Year (2022-23)	543,334.00	543,334.00
2nd Subsequent Year (2023-24)		

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	816,672.00	816,672.00
Current Year (2021-22)	820,809.00	820,809.00
1st Subsequent Year (2022-23)	784,588.00	784,588.00
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)

d. Number of retirees receiving OPEB benefits	374	374
Current Year (2021-22)	374	374
1st Subsequent Year (2022-23)	374	374
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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

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	177.0	181.0	181.0	181.0

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	298,081	4,547	4,601
% change in salary schedule from prior year or	1.5%		

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)

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

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

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

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

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

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

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	129.2	179.0	179.0	179.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

123,650	3,038	3,131
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% change in salary schedule from prior year
or

1.5%

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

--	--	--

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

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

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

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

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

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

--	--	--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	41.0	41.0	41.0	41.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes	Yes	Yes
-----	-----	-----

Total cost of salary settlement

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

1.5%		
------	--	--

Negotiations Not Settled

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential 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

Management/Supervisor/Confidential 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 and column over prior year

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

- 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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 11:21:08 AM

15-73908-0000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Mcfarland Unified

Kern 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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3060-0-0000-0000-9791	3060	9791	1,931,788.82
01-3060-1-0000-0000-9791	3060	9791	-2,445.70
01-3060-2-0000-0000-9791	3060	9791	231,338.38
01-3060-3-0000-0000-9791	3060	9791	-402,380.44
01-3060-4-0000-0000-9791	3060	9791	-202,574.11
01-3060-5-0000-0000-9791	3060	9791	-275,406.08
01-3060-6-0000-0000-9791	3060	9791	-418,391.77
01-3060-7-0000-0000-9791	3060	9791	-429,064.06
01-3060-8-0000-0000-9791	3060	9791	-432,277.39
01-3060-9-0000-0000-9791	3060	9791	-587.65
Explanation:Resource balance is zero.			
01-3110-0-0000-0000-9791	3110	9791	83,588.27
01-3110-3-0000-0000-9791	3110	9791	2,457.04
01-3110-4-0000-0000-9791	3110	9791	-17,964.76
01-3110-5-0000-0000-9791	3110	9791	-21,825.43
01-3110-6-0000-0000-9791	3110	9791	-19,364.82
01-3110-7-0000-0000-9791	3110	9791	-1,728.70
01-3110-8-0000-0000-9791	3110	9791	-26,981.70
01-3110-9-0000-0000-9791	3110	9791	1,820.10
Explanation:Resource balance is zero.			

GENERAL LEDGER CHECKS**SUPPLEMENTAL CHECKS****EXPORT CHECKS**

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.) EXCEPTION

Explanation:The District does not use the SACS Cashflow Worksheet.

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 11:01:10 AM

15-73908-0000000

First Interim
2021-22 Actuals to Date
Technical Review Checks

Mcfarland Unified

Kern 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

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-3905-0-0000-0000-8290	01	3905	5,305.00
01-3905-0-0000-0000-9740	01	3905	5,305.00
01-3905-0-0000-0000-979Z	01	3905	5,305.00
Explanation:Balance in Fund 01 Resource 3905 is zero. Funds were transferred to Fund 11.			

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-3913-0-0000-0000-8290	01	3913	35,629.00
01-3913-0-0000-0000-9740	01	3913	35,629.00
01-3913-0-0000-0000-979Z	01	3913	35,629.00
Explanation:Balance in Fund 01 Resource 3913 is zero. Funds were transferred to Fund 11.			

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3060-0-0000-0000-9791	3060	9791	1,931,788.82
01-3060-1-0000-0000-9791	3060	9791	-2,445.70
01-3060-2-0000-0000-9791	3060	9791	231,338.38
01-3060-3-0000-0000-9791	3060	9791	-402,380.44
01-3060-4-0000-0000-9791	3060	9791	-202,574.11
01-3060-5-0000-0000-9791	3060	9791	-275,406.08
01-3060-6-0000-0000-9791	3060	9791	-418,391.77
01-3060-7-0000-0000-9791	3060	9791	-429,064.06
01-3060-8-0000-0000-9791	3060	9791	-432,277.39
01-3060-9-0000-0000-9791	3060	9791	-587.65
Explanation:Resource balance is zero.			

01-3110-0-0000-0000-9791	3110	9791	83,588.27
01-3110-3-0000-0000-9791	3110	9791	2,457.04
01-3110-4-0000-0000-9791	3110	9791	-17,964.76
01-3110-5-0000-0000-9791	3110	9791	-21,825.43
01-3110-6-0000-0000-9791	3110	9791	-19,364.82
01-3110-7-0000-0000-9791	3110	9791	-1,728.70
01-3110-8-0000-0000-9791	3110	9791	-26,981.70
01-3110-9-0000-0000-9791	3110	9791	1,820.10

Explanation:Resource balance is zero.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 11:00:52 AM

15-73908-0000000

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

Mcfarland Unified

Kern 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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3060-0-0000-0000-9791	3060	9791	1,931,788.82
01-3060-1-0000-0000-9791	3060	9791	-2,445.70
01-3060-2-0000-0000-9791	3060	9791	231,338.38
01-3060-3-0000-0000-9791	3060	9791	-402,380.44
01-3060-4-0000-0000-9791	3060	9791	-202,574.11
01-3060-5-0000-0000-9791	3060	9791	-275,406.08
01-3060-6-0000-0000-9791	3060	9791	-418,391.77
01-3060-7-0000-0000-9791	3060	9791	-429,064.06
01-3060-8-0000-0000-9791	3060	9791	-432,277.39
01-3060-9-0000-0000-9791	3060	9791	-587.65
Explanation:Resource has a zero balance.			
01-3110-0-0000-0000-9791	3110	9791	83,588.27
01-3110-3-0000-0000-9791	3110	9791	2,457.04
01-3110-4-0000-0000-9791	3110	9791	-17,964.76
01-3110-5-0000-0000-9791	3110	9791	-21,825.43
01-3110-6-0000-0000-9791	3110	9791	-19,364.82
01-3110-7-0000-0000-9791	3110	9791	-1,728.70
01-3110-8-0000-0000-9791	3110	9791	-26,981.70
01-3110-9-0000-0000-9791	3110	9791	1,820.10
Explanation:Resource has a zero balance.			

GENERAL LEDGER CHECKS**SUPPLEMENTAL CHECKS****EXPORT CHECKS**

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 11:00:42 AM

15-73908-0000000

First Interim
2021-22 Original Budget
Technical Review Checks

Mcfarland Unified

Kern 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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3060-0-0000-0000-9791	3060	9791	1,931,788.82
01-3060-1-0000-0000-9791	3060	9791	-2,445.70
01-3060-2-0000-0000-9791	3060	9791	231,338.38
01-3060-3-0000-0000-9791	3060	9791	-402,380.44
01-3060-4-0000-0000-9791	3060	9791	-202,574.11
01-3060-5-0000-0000-9791	3060	9791	-275,406.08
01-3060-6-0000-0000-9791	3060	9791	-418,391.77
01-3060-7-0000-0000-9791	3060	9791	-429,064.06
01-3060-8-0000-0000-9791	3060	9791	-432,277.39
01-3060-9-0000-0000-9791	3060	9791	-587.65

Explanation:Resource has a zero balance.

01-3110-0-0000-0000-9791	3110	9791	83,588.27
01-3110-3-0000-0000-9791	3110	9791	2,457.04
01-3110-4-0000-0000-9791	3110	9791	-17,964.76
01-3110-5-0000-0000-9791	3110	9791	-21,825.43
01-3110-6-0000-0000-9791	3110	9791	-19,364.82
01-3110-7-0000-0000-9791	3110	9791	-1,728.70
01-3110-8-0000-0000-9791	3110	9791	-26,981.70
01-3110-9-0000-0000-9791	3110	9791	1,820.10

Explanation:Resource has a zero balance.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.