

G = General Ledger Data; S = Supplemental Data

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

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2021

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jaclyn Kruger

Telephone: 530-891-3000 ext. 20131

Title: Assistant Superintendent, Business Services

E-mail: jkruger@chicousd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	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)	X	
		• 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	Resource Codes	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	119,477,643.00	119,477,643.00	14,126,137.00	119,986,359.00	508,716.00	0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,350,887.00	2,350,887.00	43.11	2,308,645.00	(42,242.00)	-1.8%
4) Other Local Revenue		8600-8799	1,837,677.00	1,837,677.00	863,262.52	1,967,928.00	130,251.00	7.1%
5) TOTAL, REVENUES			123,666,207.00	123,666,207.00	14,989,442.63	124,262,932.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,343,525.00	46,343,525.00	12,973,622.38	48,173,968.00	(1,830,443.00)	-3.9%
2) Classified Salaries		2000-2999	13,990,674.00	13,990,674.00	3,880,927.94	14,496,117.00	(505,443.00)	-3.6%
3) Employee Benefits		3000-3999	28,362,945.00	28,362,945.00	7,771,583.65	28,949,466.00	(586,521.00)	-2.1%
4) Books and Supplies		4000-4999	4,107,585.00	4,107,585.00	652,238.18	4,157,073.00	(49,488.00)	-1.2%
5) Services and Other Operating Expenditures		5000-5999	8,316,997.00	8,316,997.00	4,058,607.12	8,755,483.00	(438,486.00)	-5.3%
6) Capital Outlay		6000-6999	2,021,659.00	2,021,659.00	520,884.81	2,265,685.00	(244,026.00)	-12.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	343,315.00	343,315.00	55,963.00	579,152.00	(235,837.00)	-68.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,442,785.00)	(3,442,785.00)	(705,860.24)	(3,529,329.00)	86,544.00	-2.5%
9) TOTAL, EXPENDITURES			100,043,915.00	100,043,915.00	29,207,966.84	103,847,615.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,622,292.00	23,622,292.00	(14,218,524.21)	20,415,317.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,590,750.00	3,590,750.00	0.00	3,593,000.00	2,250.00	0.1%
b) Transfers Out		7600-7629	809,671.00	809,671.00	0.00	0.00	809,671.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,559,981.00)	(22,559,981.00)	(119,698.13)	(22,584,563.00)	(24,582.00)	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,778,902.00)	(19,778,902.00)	(119,698.13)	(18,991,563.00)		

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)			3,843,390.00	3,843,390.00	(14,338,222.34)	1,423,754.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,184,161.00	28,184,161.00		32,053,506.00	3,869,345.00	13.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,184,161.00	28,184,161.00		32,053,506.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,184,161.00	28,184,161.00		32,053,506.00		
2) Ending Balance, June 30 (E + F1e)			32,027,551.00	32,027,551.00		33,477,260.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	137,936.00	137,936.00		137,936.00		
Prepaid Items		9713	885,467.00	885,467.00		885,467.00		
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	6,084,119.00	6,084,119.00		5,458,525.00		
Board Reserve 2%	0000	9780	3,585,311.00					
Board Reserve 2018-19 One-Time Dol	0000	9780	1,798,313.00					
ERATE	0000	9780	700,495.00					
Board Reserve 2%	0000	9780		3,585,311.00				
Board Reserve 2018-19 One-Time Dol	0000	9780		1,798,313.00				
ERATE	0000	9780		700,495.00				
Board Reserve - 2%	0000	9780				3,660,212.00		
Board Reserve - 2018-19 One-time Fu	0000	9780				1,798,313.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,377,967.00	5,377,967.00		5,490,318.00		
Unassigned/Unappropriated Amount		9790	19,516,862.00	19,516,862.00		21,479,814.00		

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	56,264,054.00	56,264,054.00	10,712,906.00	56,867,268.00	603,214.00	1.1%
Education Protection Account State Aid - Current Year		8012	22,046,365.00	22,046,365.00	5,487,967.00	18,069,647.00	(3,976,718.00)	-18.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	780,745.00	780,745.00	0.00	719,319.00	(61,426.00)	-7.9%
Timber Yield Tax		8022	4,665.00	4,665.00	0.00	5,480.00	815.00	17.5%
Other Subventions/In-Lieu Taxes		8029	18,738.00	18,738.00	0.00	19,612.00	874.00	4.7%
County & District Taxes								
Secured Roll Taxes		8041	42,517,895.00	42,517,895.00	0.00	42,963,869.00	445,974.00	1.0%
Unsecured Roll Taxes		8042	3,215,723.00	3,215,723.00	0.00	3,635,532.00	419,809.00	13.1%
Prior Years' Taxes		8043	88,396.00	88,396.00	0.00	95,635.00	7,239.00	8.2%
Supplemental Taxes		8044	676,347.00	676,347.00	0.00	970,706.00	294,359.00	43.5%
Education Revenue Augmentation Fund (ERAF)		8045	(13,163,924.00)	(13,163,924.00)	0.00	(11,935,991.00)	1,227,933.00	-9.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,873,345.00	11,873,345.00	0.00	14,051,208.00	2,177,863.00	18.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			124,322,349.00	124,322,349.00	16,200,873.00	125,462,285.00	1,139,936.00	0.9%
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	(4,844,706.00)	(4,844,706.00)	(2,074,736.00)	(5,475,926.00)	(631,220.00)	13.0%
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			119,477,643.00	119,477,643.00	14,126,137.00	119,986,359.00	508,716.00	0.4%
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						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	502,137.00	502,137.00	0.00	502,137.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,848,750.00	1,848,750.00	0.00	1,806,308.00	(42,442.00)	-2.3%
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	43.11	200.00	200.00	New
TOTAL, OTHER STATE REVENUE			2,350,887.00	2,350,887.00	43.11	2,308,645.00	(42,242.00)	-1.8%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	89,360.00	89,360.00	11,863.90	64,731.00	(24,629.00)	-27.6%
Interest		8660	350,000.00	350,000.00	(21,941.93)	330,000.00	(20,000.00)	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	72,730.00	72,730.00	162,551.55	169,825.00	97,095.00	133.5%
Transportation Fees From Individuals		8675	35,000.00	35,000.00	6,637.60	20,000.00	(15,000.00)	-42.9%
Interagency Services		8677	419,500.00	419,500.00	137,789.00	470,500.00	51,000.00	12.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	871,087.00	871,087.00	566,362.40	912,872.00	41,785.00	4.8%
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			1,837,677.00	1,837,677.00	863,262.52	1,967,928.00	130,251.00	7.1%
TOTAL, REVENUES			123,666,207.00	123,666,207.00	14,989,442.63	124,262,932.00	596,725.00	0.5%

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	38,444,960.00	38,444,960.00	10,630,437.43	40,094,035.00	(1,649,075.00)	-4.3%
Certificated Pupil Support Salaries		1200	3,448,462.00	3,448,462.00	1,016,564.87	3,453,083.00	(4,621.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,431,864.00	3,431,864.00	1,139,760.00	3,533,934.00	(102,070.00)	-3.0%
Other Certificated Salaries		1900	1,018,239.00	1,018,239.00	186,860.08	1,092,916.00	(74,677.00)	-7.3%
TOTAL, CERTIFICATED SALARIES			46,343,525.00	46,343,525.00	12,973,622.38	48,173,968.00	(1,830,443.00)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,114,127.00	1,114,127.00	222,565.28	1,180,052.00	(65,925.00)	-5.9%
Classified Support Salaries		2200	4,987,597.00	4,987,597.00	1,386,164.53	5,222,135.00	(234,538.00)	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	1,066,384.00	1,066,384.00	341,842.19	1,007,194.00	59,190.00	5.6%
Clerical, Technical and Office Salaries		2400	5,158,759.00	5,158,759.00	1,569,043.21	5,307,675.00	(148,916.00)	-2.9%
Other Classified Salaries		2900	1,663,807.00	1,663,807.00	361,312.73	1,779,061.00	(115,254.00)	-6.9%
TOTAL, CLASSIFIED SALARIES			13,990,674.00	13,990,674.00	3,880,927.94	14,496,117.00	(505,443.00)	-3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,557,147.00	7,557,147.00	1,836,639.20	7,742,284.00	(185,137.00)	-2.4%
PERS		3201-3202	3,205,664.00	3,205,664.00	920,928.99	3,250,426.00	(44,762.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	1,836,135.00	1,836,135.00	510,224.50	1,885,385.00	(49,250.00)	-2.7%
Health and Welfare Benefits		3401-3402	10,884,476.00	10,884,476.00	3,253,671.50	11,776,822.00	(892,346.00)	-8.2%
Unemployment Insurance		3501-3502	737,212.00	737,212.00	85,838.87	319,068.00	418,144.00	56.7%
Workers' Compensation		3601-3602	1,397,489.00	1,397,489.00	371,778.52	1,342,322.00	55,167.00	3.9%
OPEB, Allocated		3701-3702	1,646,656.00	1,646,656.00	470,738.79	1,577,747.00	68,909.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,098,166.00	1,098,166.00	321,763.28	1,055,412.00	42,754.00	3.9%
TOTAL, EMPLOYEE BENEFITS			28,362,945.00	28,362,945.00	7,771,583.65	28,949,466.00	(586,521.00)	-2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	988,550.00	988,550.00	21,013.08	988,550.00	0.00	0.0%
Books and Other Reference Materials		4200	22,046.00	22,046.00	4,572.65	55,698.00	(33,652.00)	-152.6%
Materials and Supplies		4300	2,767,942.00	2,767,942.00	485,451.38	2,623,732.00	144,210.00	5.2%
Noncapitalized Equipment		4400	329,047.00	329,047.00	141,201.07	489,093.00	(160,046.00)	-48.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,107,585.00	4,107,585.00	652,238.18	4,157,073.00	(49,488.00)	-1.2%
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	151,035.00	151,035.00	20,966.03	187,750.00	(36,715.00)	-24.3%
Dues and Memberships		5300	41,675.00	41,675.00	21,973.53	44,371.00	(2,696.00)	-6.5%
Insurance		5400-5450	1,285,335.00	1,285,335.00	1,309,759.00	1,324,888.00	(39,553.00)	-3.1%
Operations and Housekeeping Services		5500	3,319,500.00	3,319,500.00	1,121,829.60	3,325,500.00	(6,000.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	207,500.00	207,500.00	110,988.35	275,137.00	(67,637.00)	-32.6%
Transfers of Direct Costs		5710	(65,960.00)	(65,960.00)	(25,624.38)	(84,960.00)	19,000.00	-28.8%
Transfers of Direct Costs - Interfund		5750	7,017.00	7,017.00	11,088.11	13,368.00	(6,351.00)	-90.5%
Professional/Consulting Services and Operating Expenditures		5800	2,859,595.00	2,859,595.00	1,350,222.81	3,172,917.00	(313,322.00)	-11.0%
Communications		5900	511,300.00	511,300.00	137,404.07	496,512.00	14,788.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,316,997.00	8,316,997.00	4,058,607.12	8,755,483.00	(438,486.00)	-5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	105,200.00	1,850,000.00	(1,850,000.00)	New
Buildings and Improvements of Buildings		6200	1,605,974.00	1,605,974.00	0.00	0.00	1,605,974.00	100.0%
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	415,685.00	415,685.00	415,684.81	415,685.00	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			2,021,659.00	2,021,659.00	520,884.81	2,265,685.00	(244,026.00)	-12.1%
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	0.00	0.00	55,963.00	235,837.00	(235,837.00)	New
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	12,928.00	12,928.00	0.00	12,928.00	0.00	0.0%
Other Debt Service - Principal		7439	330,387.00	330,387.00	0.00	330,387.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			343,315.00	343,315.00	55,963.00	579,152.00	(235,837.00)	-68.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,053,897.00)	(3,053,897.00)	(630,304.24)	(3,227,825.00)	173,928.00	-5.7%
Transfers of Indirect Costs - Interfund		7350	(388,888.00)	(388,888.00)	(75,556.00)	(301,504.00)	(87,384.00)	22.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,442,785.00)	(3,442,785.00)	(705,860.24)	(3,529,329.00)	86,544.00	-2.5%
TOTAL, EXPENDITURES			100,043,915.00	100,043,915.00	29,207,966.84	103,847,615.00	(3,803,700.00)	-3.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,503,000.00	3,503,000.00	0.00	3,503,000.00	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	87,750.00	87,750.00	0.00	90,000.00	2,250.00	2.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,590,750.00	3,590,750.00	0.00	3,593,000.00	2,250.00	0.1%
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	809,671.00	809,671.00	0.00	0.00	809,671.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			809,671.00	809,671.00	0.00	0.00	809,671.00	100.0%
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	(22,559,981.00)	(22,559,981.00)	(119,698.13)	(22,584,563.00)	(24,582.00)	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,559,981.00)	(22,559,981.00)	(119,698.13)	(22,584,563.00)	(24,582.00)	0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(19,778,902.00)	(19,778,902.00)	(119,698.13)	(18,991,563.00)	787,339.00	-4.0%

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	21,978,961.00	21,978,961.00	4,357,137.82	22,751,652.00	772,691.00	3.5%
3) Other State Revenue		8300-8599	19,409,100.00	19,409,100.00	3,367,648.10	18,523,010.00	(886,090.00)	-4.6%
4) Other Local Revenue		8600-8799	9,307,427.00	9,307,427.00	985,983.38	10,043,701.00	736,274.00	7.9%
5) TOTAL, REVENUES			50,695,488.00	50,695,488.00	8,710,769.30	51,318,363.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,647,630.00	21,647,630.00	5,787,478.43	21,952,790.00	(305,160.00)	-1.4%
2) Classified Salaries		2000-2999	10,493,040.00	10,493,040.00	2,727,783.28	10,661,333.00	(168,293.00)	-1.6%
3) Employee Benefits		3000-3999	21,802,356.00	21,802,356.00	4,076,149.21	22,448,278.00	(645,922.00)	-3.0%
4) Books and Supplies		4000-4999	10,841,610.00	10,841,610.00	3,379,747.30	8,653,276.00	2,188,334.00	20.2%
5) Services and Other Operating Expenditures		5000-5999	6,782,587.00	6,782,587.00	2,467,508.96	8,705,713.00	(1,923,126.00)	-28.4%
6) Capital Outlay		6000-6999	2,790,949.00	2,790,949.00	652,381.55	2,501,009.00	289,940.00	10.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	999,897.00	999,897.00	4,247.00	1,012,760.00	(12,863.00)	-1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,053,897.00	3,053,897.00	630,304.24	3,227,825.00	(173,928.00)	-5.7%
9) TOTAL, EXPENDITURES			78,411,966.00	78,411,966.00	19,725,599.97	79,162,984.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,716,478.00)	(27,716,478.00)	(11,014,830.67)	(27,844,621.00)		
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	22,559,981.00	22,559,981.00	119,698.13	22,584,563.00	24,582.00	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,559,981.00	22,559,981.00	119,698.13	22,584,563.00		

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)			(5,156,497.00)	(5,156,497.00)	(10,895,132.54)	(5,260,058.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,651,382.00	5,651,382.00		6,309,415.00	658,033.00	11.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,651,382.00	5,651,382.00		6,309,415.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,651,382.00	5,651,382.00		6,309,415.00		
2) Ending Balance, June 30 (E + F1e)			494,885.00	494,885.00		1,049,357.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	494,885.00	494,885.00		1,049,357.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,462,799.00	2,462,799.00	0.00	2,402,343.00	(60,456.00)	-2.5%
Special Education Discretionary Grants		8182	149,272.00	149,272.00	0.00	222,267.00	72,995.00	48.9%
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	3,721,035.00	3,721,035.00	1,253,949.13	3,881,303.00	160,268.00	4.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	658,405.00	658,405.00	540.00	716,967.00	58,562.00	8.9%

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	88,009.00	88,009.00	32,619.00	95,649.00	7,640.00	8.7%
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	1,894,054.00	1,894,054.00	104,731.56	2,026,914.00	132,860.00	7.0%
Career and Technical Education	3500-3599	8290	95,039.00	95,039.00	0.00	95,039.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,910,348.00	12,910,348.00	2,965,298.13	13,311,170.00	400,822.00	3.1%
TOTAL, FEDERAL REVENUE			21,978,961.00	21,978,961.00	4,357,137.82	22,751,652.00	772,691.00	3.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	603,925.00	603,925.00	0.00	574,516.00	(29,409.00)	-4.9%
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	1,202,628.00	1,202,628.00	0.00	1,197,534.00	(5,094.00)	-0.4%
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	312,419.00	312,419.00	383,347.51	444,589.00	132,170.00	42.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	163,461.00	163,461.00	0.00	163,461.00	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	30,000.00	40,000.00	40,000.00	New
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	17,126,667.00	17,126,667.00	2,954,300.59	16,102,910.00	(1,023,757.00)	-6.0%
TOTAL, OTHER STATE REVENUE			19,409,100.00	19,409,100.00	3,367,648.10	18,523,010.00	(886,090.00)	-4.6%

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	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,500.00	10,500.00	0.00	10,500.00	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	5,000.00	5,000.00	0.00	0.00	(5,000.00)	-100.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	853,200.00	853,200.00	130,987.38	876,300.00	23,100.00	2.7%
Tuition		8710	283,591.00	283,591.00	0.00	218,273.00	(65,318.00)	-23.0%
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	8,155,136.00	8,155,136.00	854,996.00	8,938,628.00	783,492.00	9.6%
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			9,307,427.00	9,307,427.00	985,983.38	10,043,701.00	736,274.00	7.9%
TOTAL, REVENUES			50,695,488.00	50,695,488.00	8,710,769.30	51,318,363.00	622,875.00	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,112,841.00	15,112,841.00	3,939,645.92	14,943,859.00	168,982.00	1.1%
Certificated Pupil Support Salaries		1200	3,612,091.00	3,612,091.00	888,704.39	3,780,928.00	(168,837.00)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,160,355.00	2,160,355.00	753,509.90	2,278,475.00	(118,120.00)	-5.5%
Other Certificated Salaries		1900	762,343.00	762,343.00	205,618.22	949,528.00	(187,185.00)	-24.6%
TOTAL, CERTIFICATED SALARIES			21,647,630.00	21,647,630.00	5,787,478.43	21,952,790.00	(305,160.00)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,422,730.00	7,422,730.00	1,839,362.94	7,450,328.00	(27,598.00)	-0.4%
Classified Support Salaries		2200	1,919,012.00	1,919,012.00	538,205.95	1,844,130.00	74,882.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	298,876.00	298,876.00	102,070.24	314,288.00	(15,412.00)	-5.2%
Clerical, Technical and Office Salaries		2400	366,844.00	366,844.00	113,154.68	405,408.00	(38,564.00)	-10.5%
Other Classified Salaries		2900	485,578.00	485,578.00	134,989.47	647,179.00	(161,601.00)	-33.3%
TOTAL, CLASSIFIED SALARIES			10,493,040.00	10,493,040.00	2,727,783.28	10,661,333.00	(168,293.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,843,376.00	9,843,376.00	896,809.62	10,057,807.00	(214,431.00)	-2.2%
PERS		3201-3202	2,370,792.00	2,370,792.00	687,617.47	2,655,427.00	(284,635.00)	-12.0%
OASDI/Medicare/Alternative		3301-3302	1,182,608.00	1,182,608.00	315,142.03	1,218,038.00	(35,430.00)	-3.0%
Health and Welfare Benefits		3401-3402	5,993,511.00	5,993,511.00	1,573,300.63	6,273,132.00	(279,621.00)	-4.7%
Unemployment Insurance		3501-3502	399,562.00	399,562.00	43,244.50	230,561.00	169,001.00	42.3%
Workers' Compensation		3601-3602	739,521.00	739,521.00	187,596.67	734,967.00	4,554.00	0.6%
OPEB, Allocated		3701-3702	834,115.00	834,115.00	235,741.80	872,884.00	(38,769.00)	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	438,871.00	438,871.00	136,696.49	405,462.00	33,409.00	7.6%
TOTAL, EMPLOYEE BENEFITS			21,802,356.00	21,802,356.00	4,076,149.21	22,448,278.00	(645,922.00)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	550,000.00	550,000.00	579,044.06	543,386.00	6,614.00	1.2%
Books and Other Reference Materials		4200	115,062.00	115,062.00	59,620.19	146,351.00	(31,289.00)	-27.2%
Materials and Supplies		4300	6,525,754.00	6,525,754.00	2,109,905.51	6,207,577.00	318,177.00	4.9%
Noncapitalized Equipment		4400	3,650,794.00	3,650,794.00	631,177.54	1,755,962.00	1,894,832.00	51.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,841,610.00	10,841,610.00	3,379,747.30	8,653,276.00	2,188,334.00	20.2%
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	378,108.00	378,108.00	47,628.95	534,596.00	(156,488.00)	-41.4%
Dues and Memberships		5300	3,000.00	3,000.00	2,862.95	4,835.00	(1,835.00)	-61.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	1,224.55	5,500.00	(500.00)	-10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	305,629.00	305,629.00	101,725.48	403,238.00	(97,609.00)	-31.9%
Transfers of Direct Costs		5710	65,960.00	65,960.00	25,624.38	84,960.00	(19,000.00)	-28.8%
Transfers of Direct Costs - Interfund		5750	450.00	450.00	3,659.60	8,543.00	(8,093.00)	-1798.4%
Professional/Consulting Services and Operating Expenditures		5800	6,007,680.00	6,007,680.00	2,280,191.57	7,647,965.00	(1,640,285.00)	-27.3%
Communications		5900	16,760.00	16,760.00	4,591.48	16,076.00	684.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,782,587.00	6,782,587.00	2,467,508.96	8,705,713.00	(1,923,126.00)	-28.4%

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	500,000.00	500,000.00	0.00	0.00	500,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	484,111.00	484,111.00	601,361.16	962,127.00	(478,016.00)	-98.7%
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	1,806,838.00	1,806,838.00	51,020.39	1,538,882.00	267,956.00	14.8%
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			2,790,949.00	2,790,949.00	652,381.55	2,501,009.00	289,940.00	10.4%
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	999,897.00	999,897.00	4,247.00	1,012,760.00	(12,863.00)	-1.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			999,897.00	999,897.00	4,247.00	1,012,760.00	(12,863.00)	-1.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,053,897.00	3,053,897.00	630,304.24	3,227,825.00	(173,928.00)	-5.7%
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			3,053,897.00	3,053,897.00	630,304.24	3,227,825.00	(173,928.00)	-5.7%
TOTAL, EXPENDITURES			78,411,966.00	78,411,966.00	19,725,599.97	79,162,984.00	(751,018.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	22,559,981.00	22,559,981.00	119,698.13	22,584,563.00	24,582.00	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,559,981.00	22,559,981.00	119,698.13	22,584,563.00	24,582.00	0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			22,559,981.00	22,559,981.00	119,698.13	22,584,563.00	(24,582.00)	0.1%

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	119,477,643.00	119,477,643.00	14,126,137.00	119,986,359.00	508,716.00	0.4%
2) Federal Revenue		8100-8299	21,978,961.00	21,978,961.00	4,357,137.82	22,751,652.00	772,691.00	3.5%
3) Other State Revenue		8300-8599	21,759,987.00	21,759,987.00	3,367,691.21	20,831,655.00	(928,332.00)	-4.3%
4) Other Local Revenue		8600-8799	11,145,104.00	11,145,104.00	1,849,245.90	12,011,629.00	866,525.00	7.8%
5) TOTAL, REVENUES			174,361,695.00	174,361,695.00	23,700,211.93	175,581,295.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	67,991,155.00	67,991,155.00	18,761,100.81	70,126,758.00	(2,135,603.00)	-3.1%
2) Classified Salaries		2000-2999	24,483,714.00	24,483,714.00	6,608,711.22	25,157,450.00	(673,736.00)	-2.8%
3) Employee Benefits		3000-3999	50,165,301.00	50,165,301.00	11,847,732.86	51,397,744.00	(1,232,443.00)	-2.5%
4) Books and Supplies		4000-4999	14,949,195.00	14,949,195.00	4,031,985.48	12,810,349.00	2,138,846.00	14.3%
5) Services and Other Operating Expenditures		5000-5999	15,099,584.00	15,099,584.00	6,526,116.08	17,461,196.00	(2,361,612.00)	-15.6%
6) Capital Outlay		6000-6999	4,812,608.00	4,812,608.00	1,173,266.36	4,766,694.00	45,914.00	1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,343,212.00	1,343,212.00	60,210.00	1,591,912.00	(248,700.00)	-18.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(388,888.00)	(388,888.00)	(75,556.00)	(301,504.00)	(87,384.00)	22.5%
9) TOTAL, EXPENDITURES			178,455,881.00	178,455,881.00	48,933,566.81	183,010,599.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,094,186.00)	(4,094,186.00)	(25,233,354.88)	(7,429,304.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,590,750.00	3,590,750.00	0.00	3,593,000.00	2,250.00	0.1%
b) Transfers Out		7600-7629	809,671.00	809,671.00	0.00	0.00	809,671.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,781,079.00	2,781,079.00	0.00	3,593,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,313,107.00)	(1,313,107.00)	(25,233,354.88)	(3,836,304.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,835,543.00	33,835,543.00		38,362,921.00	4,527,378.00	13.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,835,543.00	33,835,543.00		38,362,921.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,835,543.00	33,835,543.00		38,362,921.00		
2) Ending Balance, June 30 (E + F1e)			32,522,436.00	32,522,436.00		34,526,617.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	137,936.00	137,936.00		137,936.00		
Prepaid Items		9713	885,467.00	885,467.00		885,467.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	494,885.00	494,885.00		1,049,357.00		
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	6,084,119.00	6,084,119.00		5,458,525.00		
Board Reserve 2%	0000	9780	3,585,311.00					
Board Reserve 2018-19 One-Time Dol	0000	9780	1,798,313.00					
ERATE	0000	9780	700,495.00					
Board Reserve 2%	0000	9780		3,585,311.00				
Board Reserve 2018-19 One-Time Dol	0000	9780		1,798,313.00				
ERATE	0000	9780		700,495.00				
Board Reserve - 2%	0000	9780				3,660,212.00		
Board Reserve - 2018-19 One-time Fu	0000	9780				1,798,313.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,377,967.00	5,377,967.00		5,490,318.00		
Unassigned/Unappropriated Amount		9790	19,516,862.00	19,516,862.00		21,479,814.00		

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	56,264,054.00	56,264,054.00	10,712,906.00	56,867,268.00	603,214.00	1.1%
Education Protection Account State Aid - Current Year		8012	22,046,365.00	22,046,365.00	5,487,967.00	18,069,647.00	(3,976,718.00)	-18.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	780,745.00	780,745.00	0.00	719,319.00	(61,426.00)	-7.9%
Timber Yield Tax		8022	4,665.00	4,665.00	0.00	5,480.00	815.00	17.5%
Other Subventions/In-Lieu Taxes		8029	18,738.00	18,738.00	0.00	19,612.00	874.00	4.7%
County & District Taxes								
Secured Roll Taxes		8041	42,517,895.00	42,517,895.00	0.00	42,963,869.00	445,974.00	1.0%
Unsecured Roll Taxes		8042	3,215,723.00	3,215,723.00	0.00	3,635,532.00	419,809.00	13.1%
Prior Years' Taxes		8043	88,396.00	88,396.00	0.00	95,635.00	7,239.00	8.2%
Supplemental Taxes		8044	676,347.00	676,347.00	0.00	970,706.00	294,359.00	43.5%
Education Revenue Augmentation Fund (ERAF)		8045	(13,163,924.00)	(13,163,924.00)	0.00	(11,935,991.00)	1,227,933.00	-9.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,873,345.00	11,873,345.00	0.00	14,051,208.00	2,177,863.00	18.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			124,322,349.00	124,322,349.00	16,200,873.00	125,462,285.00	1,139,936.00	0.9%
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	(4,844,706.00)	(4,844,706.00)	(2,074,736.00)	(5,475,926.00)	(631,220.00)	13.0%
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			119,477,643.00	119,477,643.00	14,126,137.00	119,986,359.00	508,716.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,462,799.00	2,462,799.00	0.00	2,402,343.00	(60,456.00)	-2.5%
Special Education Discretionary Grants		8182	149,272.00	149,272.00	0.00	222,267.00	72,995.00	48.9%
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	3,721,035.00	3,721,035.00	1,253,949.13	3,881,303.00	160,268.00	4.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	658,405.00	658,405.00	540.00	716,967.00	58,562.00	8.9%

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	88,009.00	88,009.00	32,619.00	95,649.00	7,640.00	8.7%
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	1,894,054.00	1,894,054.00	104,731.56	2,026,914.00	132,860.00	7.0%
Career and Technical Education	3500-3599	8290	95,039.00	95,039.00	0.00	95,039.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,910,348.00	12,910,348.00	2,965,298.13	13,311,170.00	400,822.00	3.1%
TOTAL, FEDERAL REVENUE			21,978,961.00	21,978,961.00	4,357,137.82	22,751,652.00	772,691.00	3.5%
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	502,137.00	502,137.00	0.00	502,137.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,452,675.00	2,452,675.00	0.00	2,380,824.00	(71,851.00)	-2.9%
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	1,202,628.00	1,202,628.00	0.00	1,197,534.00	(5,094.00)	-0.4%
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	312,419.00	312,419.00	383,347.51	444,589.00	132,170.00	42.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	163,461.00	163,461.00	0.00	163,461.00	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	30,000.00	40,000.00	40,000.00	New
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	17,126,667.00	17,126,667.00	2,954,343.70	16,103,110.00	(1,023,557.00)	-6.0%
TOTAL, OTHER STATE REVENUE			21,759,987.00	21,759,987.00	3,367,691.21	20,831,655.00	(928,332.00)	-4.3%

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)
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	89,360.00	89,360.00	11,863.90	64,731.00	(24,629.00)	-27.6%
Interest		8660	350,000.00	350,000.00	(21,941.93)	330,000.00	(20,000.00)	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	72,730.00	72,730.00	162,551.55	169,825.00	97,095.00	133.5%
Transportation Fees From Individuals		8675	35,000.00	35,000.00	6,637.60	20,000.00	(15,000.00)	-42.9%
Interagency Services		8677	430,000.00	430,000.00	137,789.00	481,000.00	51,000.00	11.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,000.00	5,000.00	0.00	0.00	(5,000.00)	-100.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,724,287.00	1,724,287.00	697,349.78	1,789,172.00	64,885.00	3.8%
Tuition		8710	283,591.00	283,591.00	0.00	218,273.00	(65,318.00)	-23.0%
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	8,155,136.00	8,155,136.00	854,996.00	8,938,628.00	783,492.00	9.6%
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			11,145,104.00	11,145,104.00	1,849,245.90	12,011,629.00	866,525.00	7.8%
TOTAL, REVENUES			174,361,695.00	174,361,695.00	23,700,211.93	175,581,295.00	1,219,600.00	0.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	53,557,801.00	53,557,801.00	14,570,083.35	55,037,894.00	(1,480,093.00)	-2.8%
Certificated Pupil Support Salaries		1200	7,060,553.00	7,060,553.00	1,905,269.26	7,234,011.00	(173,458.00)	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,592,219.00	5,592,219.00	1,893,269.90	5,812,409.00	(220,190.00)	-3.9%
Other Certificated Salaries		1900	1,780,582.00	1,780,582.00	392,478.30	2,042,444.00	(261,862.00)	-14.7%
TOTAL, CERTIFICATED SALARIES			67,991,155.00	67,991,155.00	18,761,100.81	70,126,758.00	(2,135,603.00)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,536,857.00	8,536,857.00	2,061,928.22	8,630,380.00	(93,523.00)	-1.1%
Classified Support Salaries		2200	6,906,609.00	6,906,609.00	1,924,370.48	7,066,265.00	(159,656.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	1,365,260.00	1,365,260.00	443,912.43	1,321,482.00	43,778.00	3.2%
Clerical, Technical and Office Salaries		2400	5,525,603.00	5,525,603.00	1,682,197.89	5,713,083.00	(187,480.00)	-3.4%
Other Classified Salaries		2900	2,149,385.00	2,149,385.00	496,302.20	2,426,240.00	(276,855.00)	-12.9%
TOTAL, CLASSIFIED SALARIES			24,483,714.00	24,483,714.00	6,608,711.22	25,157,450.00	(673,736.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,400,523.00	17,400,523.00	2,733,448.82	17,800,091.00	(399,568.00)	-2.3%
PERS		3201-3202	5,576,456.00	5,576,456.00	1,608,546.46	5,905,853.00	(329,397.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	3,018,743.00	3,018,743.00	825,366.53	3,103,423.00	(84,680.00)	-2.8%
Health and Welfare Benefits		3401-3402	16,877,987.00	16,877,987.00	4,826,972.13	18,049,954.00	(1,171,967.00)	-6.9%
Unemployment Insurance		3501-3502	1,136,774.00	1,136,774.00	129,083.37	549,629.00	587,145.00	51.7%
Workers' Compensation		3601-3602	2,137,010.00	2,137,010.00	559,375.19	2,077,289.00	59,721.00	2.8%
OPEB, Allocated		3701-3702	2,480,771.00	2,480,771.00	706,480.59	2,450,631.00	30,140.00	1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,537,037.00	1,537,037.00	458,459.77	1,460,874.00	76,163.00	5.0%
TOTAL, EMPLOYEE BENEFITS			50,165,301.00	50,165,301.00	11,847,732.86	51,397,744.00	(1,232,443.00)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,538,550.00	1,538,550.00	600,057.14	1,531,936.00	6,614.00	0.4%
Books and Other Reference Materials		4200	137,108.00	137,108.00	64,192.84	202,049.00	(64,941.00)	-47.4%
Materials and Supplies		4300	9,293,696.00	9,293,696.00	2,595,356.89	8,831,309.00	462,387.00	5.0%
Noncapitalized Equipment		4400	3,979,841.00	3,979,841.00	772,378.61	2,245,055.00	1,734,786.00	43.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,949,195.00	14,949,195.00	4,031,985.48	12,810,349.00	2,138,846.00	14.3%
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	529,143.00	529,143.00	68,594.98	722,346.00	(193,203.00)	-36.5%
Dues and Memberships		5300	44,675.00	44,675.00	24,836.48	49,206.00	(4,531.00)	-10.1%
Insurance		5400-5450	1,285,335.00	1,285,335.00	1,309,759.00	1,324,888.00	(39,553.00)	-3.1%
Operations and Housekeeping Services		5500	3,324,500.00	3,324,500.00	1,123,054.15	3,331,000.00	(6,500.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	513,129.00	513,129.00	212,713.83	678,375.00	(165,246.00)	-32.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,467.00	7,467.00	14,747.71	21,911.00	(14,444.00)	-193.4%
Professional/Consulting Services and Operating Expenditures		5800	8,867,275.00	8,867,275.00	3,630,414.38	10,820,882.00	(1,953,607.00)	-22.0%
Communications		5900	528,060.00	528,060.00	141,995.55	512,588.00	15,472.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,099,584.00	15,099,584.00	6,526,116.08	17,461,196.00	(2,361,612.00)	-15.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	500,000.00	500,000.00	0.00	0.00	500,000.00	100.0%
Land Improvements		6170	0.00	0.00	105,200.00	1,850,000.00	(1,850,000.00)	New
Buildings and Improvements of Buildings		6200	2,090,085.00	2,090,085.00	601,361.16	962,127.00	1,127,958.00	54.0%
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	2,222,523.00	2,222,523.00	466,705.20	1,954,567.00	267,956.00	12.1%
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			4,812,608.00	4,812,608.00	1,173,266.36	4,766,694.00	45,914.00	1.0%
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	999,897.00	999,897.00	60,210.00	1,248,597.00	(248,700.00)	-24.9%
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	12,928.00	12,928.00	0.00	12,928.00	0.00	0.0%
Other Debt Service - Principal		7439	330,387.00	330,387.00	0.00	330,387.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,343,212.00	1,343,212.00	60,210.00	1,591,912.00	(248,700.00)	-18.5%
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	(388,888.00)	(388,888.00)	(75,556.00)	(301,504.00)	(87,384.00)	22.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(388,888.00)	(388,888.00)	(75,556.00)	(301,504.00)	(87,384.00)	22.5%
TOTAL, EXPENDITURES			178,455,881.00	178,455,881.00	48,933,566.81	183,010,599.00	(4,554,718.00)	-2.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,503,000.00	3,503,000.00	0.00	3,503,000.00	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	87,750.00	87,750.00	0.00	90,000.00	2,250.00	2.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,590,750.00	3,590,750.00	0.00	3,593,000.00	2,250.00	0.1%
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	809,671.00	809,671.00	0.00	0.00	809,671.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			809,671.00	809,671.00	0.00	0.00	809,671.00	100.0%
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		
(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)			2,781,079.00	2,781,079.00	0.00	3,593,000.00	(811,921.00)	29.2%

Resource	Description	2021-22
		Projected Year Totals
6300	Lottery: Instructional Materials	404,906.00
7311	Classified School Employee Professional De	41,066.00
7810	Other Restricted State	66,250.00
8150	Ongoing & Major Maintenance Account (RM,	334,129.00
9010	Other Restricted Local	203,006.00
Total, Restricted Balance		1,049,357.00

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)
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	16,000.00	16,000.00	16,000.00	New
3) Other State Revenue		8300-8599	1,184,439.00	1,184,439.00	522,595.00	1,256,087.00	71,648.00	6.0%
4) Other Local Revenue		8600-8799	16,950.00	16,950.00	0.00	1,950.00	(15,000.00)	-88.5%
5) TOTAL, REVENUES			1,201,389.00	1,201,389.00	538,595.00	1,274,037.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	339,754.00	339,754.00	96,554.47	347,784.00	(8,030.00)	-2.4%
2) Classified Salaries		2000-2999	336,461.00	336,461.00	107,666.17	341,141.00	(4,680.00)	-1.4%
3) Employee Benefits		3000-3999	440,543.00	440,543.00	136,586.08	438,275.00	2,268.00	0.5%
4) Books and Supplies		4000-4999	94,338.00	94,338.00	10,249.29	128,187.00	(33,849.00)	-35.9%
5) Services and Other Operating Expenditures		5000-5999	11,900.00	11,900.00	3,512.84	16,050.00	(4,150.00)	-34.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	71,789.00	71,789.00	15,262.00	73,870.00	(2,081.00)	-2.9%
9) TOTAL, EXPENDITURES			1,294,785.00	1,294,785.00	369,830.85	1,345,307.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,396.00)	(93,396.00)	168,764.15	(71,270.00)		
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)			(93,396.00)	(93,396.00)	168,764.15	(71,270.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	201,645.00	201,645.00		229,605.00	27,960.00	13.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,645.00	201,645.00		229,605.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,645.00	201,645.00		229,605.00		
2) Ending Balance, June 30 (E + F1e)			108,249.00	108,249.00		158,335.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	108,249.00	108,249.00		158,335.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	16,000.00	16,000.00	16,000.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	16,000.00	16,000.00	16,000.00	New
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,184,439.00	1,184,439.00	522,595.00	1,256,087.00	71,648.00	6.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,184,439.00	1,184,439.00	522,595.00	1,256,087.00	71,648.00	6.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,950.00	1,950.00	0.00	1,950.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	15,000.00	15,000.00	0.00	0.00	(15,000.00)	-100.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,950.00	16,950.00	0.00	1,950.00	(15,000.00)	-88.5%
TOTAL, REVENUES			1,201,389.00	1,201,389.00	538,595.00	1,274,037.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	197,292.00	197,292.00	65,531.12	202,878.00	(5,586.00)	-2.8%
Certificated Pupil Support Salaries		1200	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	92,462.00	92,462.00	31,023.35	94,906.00	(2,444.00)	-2.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			339,754.00	339,754.00	96,554.47	347,784.00	(8,030.00)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	336,461.00	336,461.00	107,666.17	341,141.00	(4,680.00)	-1.4%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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			336,461.00	336,461.00	107,666.17	341,141.00	(4,680.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,412.00	33,412.00	8,020.42	34,433.00	(1,021.00)	-3.1%
PERS		3201-3202	109,016.00	109,016.00	35,023.18	110,569.00	(1,553.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	40,062.00	40,062.00	12,817.80	40,644.00	(582.00)	-1.5%
Health and Welfare Benefits		3401-3402	196,581.00	196,581.00	63,711.00	200,736.00	(4,155.00)	-2.1%
Unemployment Insurance		3501-3502	8,539.00	8,539.00	1,049.06	3,517.00	5,022.00	58.8%
Workers' Compensation		3601-3602	15,766.00	15,766.00	4,596.59	14,802.00	964.00	6.1%
OPEB, Allocated		3701-3702	19,095.00	19,095.00	5,770.03	19,336.00	(241.00)	-1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,072.00	18,072.00	5,598.00	14,238.00	3,834.00	21.2%
TOTAL, EMPLOYEE BENEFITS			440,543.00	440,543.00	136,586.08	438,275.00	2,268.00	0.5%
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	86,338.00	86,338.00	10,249.29	120,187.00	(33,849.00)	-39.2%
Noncapitalized Equipment		4400	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			94,338.00	94,338.00	10,249.29	128,187.00	(33,849.00)	-35.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,000.00	5,000.00	54.84	5,150.00	(150.00)	-3.0%
Dues and Memberships		5300	1,400.00	1,400.00	300.00	1,400.00	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	5,500.00	5,500.00	3,158.00	9,500.00	(4,000.00)	-72.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,900.00	11,900.00	3,512.84	16,050.00	(4,150.00)	-34.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	71,789.00	71,789.00	15,262.00	73,870.00	(2,081.00)	-2.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			71,789.00	71,789.00	15,262.00	73,870.00	(2,081.00)	-2.9%
TOTAL, EXPENDITURES			1,294,785.00	1,294,785.00	369,830.85	1,345,307.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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
6130	Child Development: Center-Based Reserve Account	158,335.00
Total, Restricted Balance		158,335.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,956,972.00	4,956,972.00	120,414.55	6,532,903.00	1,575,931.00	31.8%
3) Other State Revenue		8300-8599	363,714.00	363,714.00	93,107.42	479,163.00	115,449.00	31.7%
4) Other Local Revenue		8600-8799	37,805.00	37,805.00	(191.78)	32,805.00	(5,000.00)	-13.2%
5) TOTAL, REVENUES			5,358,491.00	5,358,491.00	213,330.19	7,044,871.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,121,952.00	2,121,952.00	583,914.01	2,166,702.00	(44,750.00)	-2.1%
3) Employee Benefits		3000-3999	1,418,131.00	1,418,131.00	370,007.33	1,403,505.00	14,626.00	1.0%
4) Books and Supplies		4000-4999	2,112,673.00	2,112,673.00	422,265.47	1,871,610.00	241,063.00	11.4%
5) Services and Other Operating Expenditures		5000-5999	133,773.00	133,773.00	67,014.50	186,829.00	(53,056.00)	-39.7%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	7,183.06	137,725.00	(87,725.00)	-175.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	317,099.00	317,099.00	60,294.00	227,634.00	89,465.00	28.2%
9) TOTAL, EXPENDITURES			6,153,628.00	6,153,628.00	1,510,678.37	5,994,005.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(795,137.00)	(795,137.00)	(1,297,348.18)	1,050,866.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	809,671.00	809,671.00	0.00	0.00	(809,671.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			809,671.00	809,671.00	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)			14,534.00	14,534.00	(1,297,348.18)	1,050,866.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	393,791.00	393,791.00		487,958.00	94,167.00	23.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			393,791.00	393,791.00		487,958.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			393,791.00	393,791.00		487,958.00		
2) Ending Balance, June 30 (E + F1e)			408,325.00	408,325.00		1,538,824.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	408,325.00	408,325.00		1,538,824.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,956,972.00	4,956,972.00	120,414.55	6,532,903.00	1,575,931.00	31.8%
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			4,956,972.00	4,956,972.00	120,414.55	6,532,903.00	1,575,931.00	31.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	363,714.00	363,714.00	93,107.42	479,163.00	115,449.00	31.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			363,714.00	363,714.00	93,107.42	479,163.00	115,449.00	31.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(414.28)	0.00	0.00	0.0%
Leases and Rentals		8650	800.00	800.00	222.50	800.00	0.00	0.0%
Interest		8660	(7,995.00)	(7,995.00)	0.00	(7,995.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	45,000.00	45,000.00	0.00	40,000.00	(5,000.00)	-11.1%
TOTAL, OTHER LOCAL REVENUE			37,805.00	37,805.00	(191.78)	32,805.00	(5,000.00)	-13.2%
TOTAL, REVENUES			5,358,491.00	5,358,491.00	213,330.19	7,044,871.00		

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	1,736,026.00	1,736,026.00	453,846.57	1,758,950.00	(22,924.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	338,502.00	338,502.00	109,775.99	349,632.00	(11,130.00)	-3.3%
Clerical, Technical and Office Salaries		2400	47,424.00	47,424.00	20,291.45	58,120.00	(10,696.00)	-22.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,121,952.00	2,121,952.00	583,914.01	2,166,702.00	(44,750.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	466,056.00	466,056.00	125,000.65	481,228.00	(15,172.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	164,196.00	164,196.00	44,968.20	166,422.00	(2,226.00)	-1.4%
Health and Welfare Benefits		3401-3402	576,540.00	576,540.00	148,272.34	575,149.00	1,391.00	0.2%
Unemployment Insurance		3501-3502	27,011.00	27,011.00	3,013.97	11,141.00	15,870.00	58.8%
Workers' Compensation		3601-3602	49,865.00	49,865.00	13,113.19	46,910.00	2,955.00	5.9%
OPEB, Allocated		3701-3702	60,391.00	60,391.00	16,572.98	61,264.00	(873.00)	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	74,072.00	74,072.00	19,066.00	61,391.00	12,681.00	17.1%
TOTAL, EMPLOYEE BENEFITS			1,418,131.00	1,418,131.00	370,007.33	1,403,505.00	14,626.00	1.0%
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	216,700.00	216,700.00	80,113.36	316,075.00	(99,375.00)	-45.9%
Noncapitalized Equipment		4400	25,000.00	25,000.00	28,251.47	80,834.00	(55,834.00)	-223.3%
Food		4700	1,870,973.00	1,870,973.00	313,900.64	1,474,701.00	396,272.00	21.2%
TOTAL, BOOKS AND SUPPLIES			2,112,673.00	2,112,673.00	422,265.47	1,871,610.00	241,063.00	11.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,700.00	1,700.00	214.64	1,700.00	0.00	0.0%
Dues and Memberships		5300	440.00	440.00	382.50	440.00	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	16,000.00	16,000.00	2,056.19	16,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,467.00)	(7,467.00)	(14,747.71)	(21,911.00)	14,444.00	-193.4%
Professional/Consulting Services and Operating Expenditures		5800	114,500.00	114,500.00	78,172.97	182,000.00	(67,500.00)	-59.0%
Communications		5900	8,600.00	8,600.00	935.91	8,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,773.00	133,773.00	67,014.50	186,829.00	(53,056.00)	-39.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	7,183.06	137,725.00	(87,725.00)	-175.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	7,183.06	137,725.00	(87,725.00)	-175.5%
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	317,099.00	317,099.00	60,294.00	227,634.00	89,465.00	28.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			317,099.00	317,099.00	60,294.00	227,634.00	89,465.00	28.2%
TOTAL, EXPENDITURES			6,153,628.00	6,153,628.00	1,510,678.37	5,994,005.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	809,671.00	809,671.00	0.00	0.00	(809,671.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			809,671.00	809,671.00	0.00	0.00	(809,671.00)	-100.0%
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)			809,671.00	809,671.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,538,824.00
Total, Restricted Balance		<u>1,538,824.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	352,630.35	395,475.00	(395,475.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	287,650.29	421,472.00	(421,472.00)	New
6) Capital Outlay		6000-6999	4,859,792.00	4,859,792.00	2,530,561.51	8,192,400.00	(3,332,608.00)	-68.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,859,792.00	4,859,792.00	3,170,842.15	9,009,347.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,859,792.00)	(4,859,792.00)	(3,170,842.15)	(9,009,347.00)		
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	52,000,000.00	52,000,000.00	52,000,000.00	52,000,000.00	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			52,000,000.00	52,000,000.00	52,000,000.00	52,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,140,208.00	47,140,208.00	48,829,157.85	42,990,653.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,859,792.00	2,859,792.00		5,954,310.00	3,094,518.00	108.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,859,792.00	2,859,792.00		5,954,310.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,859,792.00	2,859,792.00		5,954,310.00		
2) Ending Balance, June 30 (E + F1e)			50,000,000.00	50,000,000.00		48,944,963.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	50,000,000.00	50,000,000.00		48,944,963.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	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	111,670.15	122,950.00	(122,950.00)	New
Noncapitalized Equipment		4400	0.00	0.00	240,960.20	272,525.00	(272,525.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	352,630.35	395,475.00	(395,475.00)	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	36,055.03	57,500.00	(57,500.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	251,595.26	363,972.00	(363,972.00)	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	287,650.29	421,472.00	(421,472.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	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	4,859,792.00	4,859,792.00	2,530,561.51	8,192,400.00	(3,332,608.00)	-68.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,859,792.00	4,859,792.00	2,530,561.51	8,192,400.00	(3,332,608.00)	-68.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			4,859,792.00	4,859,792.00	3,170,842.15	9,009,347.00		

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 Sale of Bonds		8951	52,000,000.00	52,000,000.00	52,000,000.00	52,000,000.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			52,000,000.00	52,000,000.00	52,000,000.00	52,000,000.00	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)			52,000,000.00	52,000,000.00	52,000,000.00	52,000,000.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	48,944,963.00
Total, Restricted Balance		48,944,963.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,925,000.00	2,925,000.00	1,014,946.14	3,025,000.00	100,000.00	3.4%
5) TOTAL, REVENUES			2,925,000.00	2,925,000.00	1,014,946.14	3,025,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	374,404.00	374,404.00	125,702.46	384,125.00	(9,721.00)	-2.6%
3) Employee Benefits		3000-3999	196,551.00	196,551.00	64,713.41	199,195.00	(2,644.00)	-1.3%
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	2,767.62	40,261.00	(40,261.00)	New
6) Capital Outlay		6000-6999	3,358,623.00	3,358,623.00	1,826,359.36	4,040,082.00	(681,459.00)	-20.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,929,578.00	3,929,578.00	2,019,542.85	4,663,663.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,004,578.00)	(1,004,578.00)	(1,004,596.71)	(1,638,663.00)		
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	87,750.00	87,750.00	0.00	90,000.00	(2,250.00)	-2.6%
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			(87,750.00)	(87,750.00)	0.00	(90,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,092,328.00)	(1,092,328.00)	(1,004,596.71)	(1,728,663.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,654,059.00	1,654,059.00		3,272,005.00	1,617,946.00	97.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,654,059.00	1,654,059.00		3,272,005.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,654,059.00	1,654,059.00		3,272,005.00		
2) Ending Balance, June 30 (E + F1e)			561,731.00	561,731.00		1,543,342.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	561,731.00	561,731.00		1,543,342.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	25,000.00	25,000.00	0.00	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%
Fees and Contracts Mitigation/Developer Fees		8681	2,900,000.00	2,900,000.00	1,014,946.14	3,000,000.00	100,000.00	3.4%
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			2,925,000.00	2,925,000.00	1,014,946.14	3,025,000.00	100,000.00	3.4%
TOTAL, REVENUES			2,925,000.00	2,925,000.00	1,014,946.14	3,025,000.00		

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	315,966.00	315,966.00	106,105.83	324,276.00	(8,310.00)	-2.6%
Clerical, Technical and Office Salaries		2400	58,438.00	58,438.00	19,596.63	59,849.00	(1,411.00)	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			374,404.00	374,404.00	125,702.46	384,125.00	(9,721.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	85,680.00	85,680.00	28,744.25	88,003.00	(2,323.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	27,578.00	27,578.00	9,224.70	29,691.00	(2,113.00)	-7.7%
Health and Welfare Benefits		3401-3402	56,358.00	56,358.00	18,756.82	56,850.00	(492.00)	-0.9%
Unemployment Insurance		3501-3502	4,646.00	4,646.00	634.05	2,111.00	2,535.00	54.6%
Workers' Compensation		3601-3602	8,577.00	8,577.00	2,773.69	8,577.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,388.00	10,388.00	3,486.90	10,639.00	(251.00)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,324.00	3,324.00	1,093.00	3,324.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			196,551.00	196,551.00	64,713.41	199,195.00	(2,644.00)	-1.3%
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	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	2,767.62	40,261.00	(40,261.00)	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	2,767.62	40,261.00	(40,261.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,358,623.00	3,358,623.00	1,826,359.36	4,040,082.00	(681,459.00)	-20.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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			3,358,623.00	3,358,623.00	1,826,359.36	4,040,082.00	(681,459.00)	-20.3%
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			3,929,578.00	3,929,578.00	2,019,542.85	4,663,663.00		

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	87,750.00	87,750.00	0.00	90,000.00	(2,250.00)	-2.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			87,750.00	87,750.00	0.00	90,000.00	(2,250.00)	-2.6%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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)			(87,750.00)	(87,750.00)	0.00	(90,000.00)		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	1,543,342.00
Total, Restricted Balance		1,543,342.00

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)
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	2,485,294.00	2,485,294.00	New
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.00	2,505,294.00		
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	4,337.50	250,000.00	(250,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	659,854.51	775,000.00	(775,000.00)	New
6) Capital Outlay		6000-6999	1,750,000.00	1,750,000.00	703,242.58	3,715,000.00	(1,965,000.00)	-112.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,750,000.00	1,750,000.00	1,367,434.59	4,740,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,730,000.00)	(1,730,000.00)	(1,367,434.59)	(2,234,706.00)		
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)			(1,730,000.00)	(1,730,000.00)	(1,367,434.59)	(2,234,706.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,317,454.00	3,317,454.00		5,455,825.00	2,138,371.00	64.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,317,454.00	3,317,454.00		5,455,825.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,317,454.00	3,317,454.00		5,455,825.00		
2) Ending Balance, June 30 (E + F1e)			1,587,454.00	1,587,454.00		3,221,119.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,587,454.00	1,587,454.00		3,221,119.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	2,485,294.00	2,485,294.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	2,485,294.00	2,485,294.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.00	2,505,294.00		

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	3,452.50	125,000.00	(125,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	885.00	125,000.00	(125,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	4,337.50	250,000.00	(250,000.00)	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	627,757.01	697,000.00	(697,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	32,097.50	78,000.00	(78,000.00)	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	659,854.51	775,000.00	(775,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,750,000.00	1,750,000.00	703,242.58	3,715,000.00	(1,965,000.00)	-112.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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			1,750,000.00	1,750,000.00	703,242.58	3,715,000.00	(1,965,000.00)	-112.3%
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			1,750,000.00	1,750,000.00	1,367,434.59	4,740,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	3,221,119.00
Total, Restricted Balance		3,221,119.00

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)
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	4,683,000.00	4,683,000.00	0.00	4,683,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,683,000.00	4,683,000.00	0.00	4,683,000.00		
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	155,000.00	155,000.00	94,155.42	240,000.00	(85,000.00)	-54.8%
5) Services and Other Operating Expenditures		5000-5999	295,000.00	295,000.00	423,366.80	1,150,016.00	(855,016.00)	-289.8%
6) Capital Outlay		6000-6999	1,450,000.00	1,450,000.00	2,050.00	1,450,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,900,000.00	1,900,000.00	519,572.22	2,840,016.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,783,000.00	2,783,000.00	(519,572.22)	1,842,984.00		
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	3,503,000.00	3,503,000.00	0.00	3,503,000.00	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			(3,503,000.00)	(3,503,000.00)	0.00	(3,503,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(720,000.00)	(720,000.00)	(519,572.22)	(1,660,016.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,259,488.00	2,259,488.00		2,797,692.00	538,204.00	23.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,259,488.00	2,259,488.00		2,797,692.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,259,488.00	2,259,488.00		2,797,692.00		
2) Ending Balance, June 30 (E + F1e)			1,539,488.00	1,539,488.00		1,137,676.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,539,488.00	1,539,488.00		1,137,676.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	4,650,000.00	4,650,000.00	0.00	4,650,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	33,000.00	33,000.00	0.00	33,000.00	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			4,683,000.00	4,683,000.00	0.00	4,683,000.00	0.00	0.0%
TOTAL, REVENUES			4,683,000.00	4,683,000.00	0.00	4,683,000.00		

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	30,000.00	30,000.00	54,261.08	85,000.00	(55,000.00)	-183.3%
Noncapitalized Equipment		4400	125,000.00	125,000.00	39,894.34	155,000.00	(30,000.00)	-24.0%
TOTAL, BOOKS AND SUPPLIES			155,000.00	155,000.00	94,155.42	240,000.00	(85,000.00)	-54.8%
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	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	295,000.00	295,000.00	423,366.80	1,150,016.00	(855,016.00)	-289.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			295,000.00	295,000.00	423,366.80	1,150,016.00	(855,016.00)	-289.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,450,000.00	1,450,000.00	2,050.00	1,450,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			1,450,000.00	1,450,000.00	2,050.00	1,450,000.00	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			1,900,000.00	1,900,000.00	519,572.22	2,840,016.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	3,503,000.00	3,503,000.00	0.00	3,503,000.00	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			3,503,000.00	3,503,000.00	0.00	3,503,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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)			(3,503,000.00)	(3,503,000.00)	0.00	(3,503,000.00)		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	1,137,676.00
Total, Restricted Balance		<u>1,137,676.00</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	40,600.00	40,600.00	0.00	58,600.00	18,000.00	44.3%
4) Other Local Revenue		8600-8799	15,931,475.00	15,931,475.00	0.00	12,282,625.00	(3,648,850.00)	-22.9%
5) TOTAL, REVENUES			15,972,075.00	15,972,075.00	0.00	12,341,225.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,772,824.00	17,772,824.00	15,774,726.33	19,401,875.00	(1,629,051.00)	-9.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,772,824.00	17,772,824.00	15,774,726.33	19,401,875.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,800,749.00)	(1,800,749.00)	(15,774,726.33)	(7,060,650.00)		
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	7,943,347.30	7,943,347.00	7,943,347.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	7,943,347.30	7,943,347.00		

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)			(1,800,749.00)	(1,800,749.00)	(7,831,379.03)	882,697.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,651,008.00	20,651,008.00		20,962,088.00	311,080.00	1.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,651,008.00	20,651,008.00		20,962,088.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,651,008.00	20,651,008.00		20,962,088.00		
2) Ending Balance, June 30 (E + F1e)			18,850,259.00	18,850,259.00		21,844,785.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	18,850,259.00	18,850,259.00		21,844,785.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	36,500.00	36,500.00	0.00	53,500.00	17,000.00	46.6%
Other Subventions/In-Lieu Taxes		8572	4,100.00	4,100.00	0.00	5,100.00	1,000.00	24.4%
TOTAL, OTHER STATE REVENUE			40,600.00	40,600.00	0.00	58,600.00	18,000.00	44.3%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	14,700,000.00	14,700,000.00	0.00	11,300,000.00	(3,400,000.00)	-23.1%
Unsecured Roll		8612	850,000.00	850,000.00	0.00	605,000.00	(245,000.00)	-28.8%
Prior Years' Taxes		8613	12,225.00	12,225.00	0.00	12,125.00	(100.00)	-0.8%
Supplemental Taxes		8614	232,250.00	232,250.00	0.00	227,000.00	(5,250.00)	-2.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	137,000.00	137,000.00	0.00	138,500.00	1,500.00	1.1%
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			15,931,475.00	15,931,475.00	0.00	12,282,625.00	(3,648,850.00)	-22.9%
TOTAL, REVENUES			15,972,075.00	15,972,075.00	0.00	12,341,225.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	10,145,000.00	10,145,000.00	12,475,000.00	12,475,000.00	(2,330,000.00)	-23.0%
Bond Interest and Other Service Charges		7434	7,627,824.00	7,627,824.00	3,299,726.33	6,926,875.00	700,949.00	9.2%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,772,824.00	17,772,824.00	15,774,726.33	19,401,875.00	(1,629,051.00)	-9.2%
TOTAL, EXPENDITURES			17,772,824.00	17,772,824.00	15,774,726.33	19,401,875.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	7,943,347.30	7,943,347.00	7,943,347.00	New
(c) TOTAL, SOURCES			0.00	0.00	7,943,347.30	7,943,347.00	7,943,347.00	New
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	7,943,347.30	7,943,347.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	21,844,785.00
Total, Restricted Balance		21,844,785.00

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)	11,832.34	11,832.34	11,198.11	11,830.15	(2.19)	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)	11,832.34	11,832.34	11,198.11	11,830.15	(2.19)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	30.13	30.13	30.13	0%
b. Special Education-Special Day Class	0.00	0.00	1.93	1.93	1.93	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	0.43	0.43	0.43	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)	0.00	0.00	32.49	32.49	32.49	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,832.34	11,832.34	11,230.60	11,862.64	30.30	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Chico Unified School District
2021-22 Cash Flow

	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2021-22 1st Interim
A. BEGINNING CASH	25,084,642	29,809,733	30,132,833	28,942,545	26,498,939	23,897,535	49,482,897	47,907,390	39,283,212	35,220,715	37,489,529	40,440,444			
B. RECEIPTS															
Principal Apportionment															
State Aid	2,819,186	2,819,186	5,074,534	5,074,534	5,004,320	5,004,320	5,004,320	5,254,536	5,254,536	5,254,536	5,254,536	5,254,536	(205,809)	56,867,268	56,867,268
EPA	0	0	5,487,967	0	0	5,487,967	0	0	4,517,412	0	0	4,517,412	(1,941,111)	18,069,647	18,069,647
Property Tax	0	0	0	3,173,259	3,536,776	27,788,954	353,678	252,627	0	10,105,074	5,315,004	0	(0)	50,525,370	50,525,370
In-Lieu Property Taxes	0	(327,982)	(656,520)	(437,557)	(438,074)	(438,074)	(438,074)	(438,074)	(744,726)	(355,935)	(355,935)	(355,935)	(489,039)	(5,475,926)	(5,475,926)
Federal Revenues	0	465,897	1,730,472	1,131,026	0	284,231	3,695,670	42,195	301,648	3,536,042	2,217,294	1,032,601	5,937,267	20,374,342	20,374,342
Other State Sources	664,802	0	21	1,218,778	715,384	1,441,252	20	20	1,058,071	20	3,002,103	508,948	2,931,090	11,540,508	11,540,508
Other Local Revenues	364,755	276,633	685,311	1,030,629	663,532	658,625	2,524,805	779,710	707,200	536,157	1,919,081	578,250	1,286,940	12,011,629	12,011,629
TOTAL RECEIPTS	3,848,743	3,233,734	12,321,785	11,190,668	9,481,937	40,227,273	11,140,419	5,891,013	11,094,140	19,075,893	17,352,082	11,535,811	7,519,339	163,912,838	163,912,838
C. DISBURSEMENTS															
Salaries & Benefits	(9,335)	(11,231,875)	(14,150,621)	(11,746,603)	(12,624,402)	(12,484,131)	(12,343,859)	(12,343,859)	(12,484,131)	(12,484,131)	(12,904,944)	(12,484,131)	(2,979,111)	(140,271,133)	(140,271,133)
Operating Expenditures	(2,055,831)	(5,773,823)	(2,044,065)	(2,274,234)	(2,615,663)	(2,179,720)	(2,179,719)	(1,816,433)	(2,179,719)	(2,906,292)	(2,906,292)	(3,632,865)	(3,763,992)	(36,328,647)	(36,328,647)
TOTAL DISBURSEMENTS	(2,065,166)	(17,005,698)	(16,194,686)	(14,020,837)	(15,240,064)	(14,663,851)	(14,523,579)	(14,160,292)	(14,663,850)	(15,390,423)	(15,811,236)	(16,116,996)	(6,743,103)	(176,599,780)	(176,599,780)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	1,796,500	0	0	0	1,796,500	0	0	3,593,000	3,593,000
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	1,796,500	0	0	0	1,796,500	0	0	3,593,000	3,593,000
INTERFUND BORROWING															
Due From Other Funds (9310)	65,000	0	0	0	954,585	0	0	0	0	(900,000)	0	(400,000)	0	(1,300,000)	0
Due To Other Funds (9610)	0	0	0	0	(185,948)	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	65,000	0	0	0	768,637	0	0	0	0	(900,000)	0	(400,000)	0	(1,300,000)	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid - PY	4,572,144	11,771,295	0	0	2,360,460	0	0	0	0	0	0	0	0	18,703,899	
Federal A/R	32,619	1,209,475	1,591,332	82,375	27,626	0	0	64,989	0	0	130,226	0	0	3,138,643	
Other State A/R	0	365,704	995,798	306,889	0	0	11,153	53,736	23,871	0	0	0	71,850	1,829,001	
Other Local A/R	1,489,776	875,527	150,282	0	0	21,940	0	43,032	0	0	0	0	0	2,580,556	
Accounts Payable															
Prior Year Adjustments	(625,756)	0	0	0	0	0	0	(516,657)	(516,657)	(516,657)	(516,657)	(516,657)	0	(3,209,040)	
In-Lieu	0	0	(388)	0	0	0	0	0	0	0	0	0	0	(388)	
Salaries & Benefits	(1,359,975)	392	0	0	0	0	0	0	0	0	0	0	0	(1,359,584)	
Operating A/P	(1,232,294)	(127,329)	(54,412)	(2,700)	0	0	0	0	0	0	0	0	0	(1,416,736)	
TOTAL PRIOR YEAR	2,876,513	14,095,064	2,682,612	386,563	2,388,086	21,940	11,153	(354,899)	(492,786)	(516,657)	(386,431)	(516,657)	71,850	20,266,352	0
E. NET INCREASE/DECREASE (B - C + D)	4,725,091	323,100	(1,190,289)	(2,443,606)	(2,601,405)	25,585,362	(1,575,507)	(8,624,178)	(4,062,496)	2,268,813	2,950,915	(5,497,841)	848,087	9,872,410	(9,093,942)
F. ENDING CASH (A + E)	29,809,733	30,132,833	28,942,545	26,498,939	23,897,535	49,482,897	47,907,390	39,283,212	35,220,715	37,489,529	40,440,444	34,942,603			
Auditor's Ending Cash Variance	29,809,733	30,132,833	28,942,545	14,923,375	0	0	0	0	0	0	0	0			
	-	-	-	11,575,564	23,897,535	49,482,897	47,907,390	39,283,212	35,220,715	37,489,529	40,440,444	34,942,603			

**Notes for 1st Interim:

1. October Actuals Variance due to duplicate payroll expenditure entry of \$11,575,563.67 posted in error by the County Auditor/Treasurer
2. Total Other Federal Revenues: Less PY Revenue (\$2,377,310)
3. Total Other State Revenues: Less STRS On-behalf (\$6,410,819) and Deferred Rev (\$2,880,328)
4. Salaries and Benefits Expenditures: Less STRS On-behalf (\$6,410,819)

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,551,061.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 138,680,260.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,988,566.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,663,715.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	95,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	171,758.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	580,101.04
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,824.20
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,500,964.24
9. Carry-Forward Adjustment (Part IV, Line F)	523,407.41
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,024,371.65

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	114,263,660.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,529,896.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,752,019.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,467,360.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	82,500.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	895,086.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	42,551.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	453,255.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,922,424.96
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	43,780.80
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	522,181.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,271,437.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,153,945.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	172,400,095.76

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 6.09%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19) 6.39%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>10,500,964.24</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>142,328.79</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.87%) times Part III, Line B19); zero if negative	<u>523,407.41</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.87%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.12%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>523,407.41</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>523,407.41</u>

Approved indirect cost rate: 5.87%
Highest rate used in any program: 6.12%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,671,303.00	210,000.00	5.72%
01	3182	291,280.00	17,000.00	5.84%
01	3210	85,124.00	4,800.00	5.64%
01	3212	6,000,000.00	350,000.00	5.83%
01	3213	4,249,318.00	260,000.00	6.12%
01	3215	695,727.00	40,000.00	5.75%
01	3310	2,261,438.00	132,746.00	5.87%
01	3311	7,707.00	452.00	5.86%
01	3315	112,776.00	6,619.00	5.87%
01	3326	97,169.00	5,703.00	5.87%
01	3550	90,514.00	4,525.00	5.00%
01	4035	680,967.00	36,000.00	5.29%
01	4124	1,014,747.00	51,188.00	5.04%
01	4127	553,949.00	32,000.00	5.78%
01	4203	203,347.00	12,000.00	5.90%
01	5630	69,050.00	4,000.00	5.79%
01	5632	54,975.00	3,200.00	5.82%
01	5634	81,146.00	4,696.00	5.79%
01	5654	1,172,933.00	68,851.00	5.87%
01	6010	1,184,205.00	29,129.00	2.46%
01	6011	34,128.00	1,707.00	5.00%
01	6128	178,090.00	10,453.00	5.87%
01	6387	419,939.00	24,650.00	5.87%
01	6388	1,465,552.00	86,027.00	5.87%
01	6500	23,893,853.00	1,402,744.00	5.87%
01	6536	169,489.00	9,949.00	5.87%
01	6537	953,377.00	55,963.00	5.87%
01	6546	624,703.00	36,670.00	5.87%
01	6690	154,398.00	9,063.00	5.87%
01	7311	44,752.00	2,627.00	5.87%
01	7370	37,782.00	2,218.00	5.87%
01	7388	196,757.00	10,000.00	5.08%
01	7810	280,988.00	16,493.00	5.87%
01	8150	4,878,241.00	286,352.00	5.87%
12	5058	40,106.00	2,354.00	5.87%
12	6105	1,218,340.00	71,516.00	5.87%
13	5310	3,899,573.00	213,695.00	5.48%
13	5320	246,977.00	13,534.00	5.48%

**Chico Unified School District
2021-22 First Interim Budget**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2021-22 1st Interim Budget	Change	2022-23 Projected Budget	Change	2023-24 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	119,986,359	(3,177,046)	116,809,313	3,388,956	120,198,269
Federal Sources	8100-8299	0	0	0	0	0
Other State Revenues	8300-8599	2,308,645	(3,131)	2,305,514	(5,896)	2,299,618
Other Local Revenues	8600-8799	1,967,928	(400,000)	1,567,928	0	1,567,928
TOTAL REVENUES		124,262,932	(3,580,177)	120,682,755	3,383,060	124,065,815
EXPENDITURES						
Certificated Salaries	1000-1999	48,173,968	1,190,740	49,364,708	(204,146)	49,160,563
Classified Salaries	2000-2999	14,496,117	575,584	15,071,701	187,434	15,259,135
Employee Benefits	3000-3999	28,949,466	2,154,324	31,103,790	92,453	31,196,243
Books and Supplies	4000-4999	4,157,073	(1,165,855)	2,991,218	(16,900)	2,974,318
Services, Other Operating Expenses	5000-5999	8,755,483	152,450	8,907,933	33,268	8,941,201
Capital Outlay	6000-6999	2,265,685	(2,250,000)	15,685	0	15,685
	7100-7299					
Other Outgo	7400-7499	579,152	0	579,152	0	579,152
Direct Support/Indirect Costs	7300-7399	(3,529,329)	0	(3,529,329)	0	(3,529,329)
Additional LCAP Services			0	0	0	0
TOTAL EXPENDITURES		103,847,615	657,243	104,504,858	92,109	104,596,967
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		20,415,317	(4,237,420)	16,177,897	3,290,952	19,468,848
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,593,000	70,060	3,663,060	71,461	3,734,521
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(22,584,563)	(1,201,528)	(23,786,091)	(316,083)	(24,102,174)
TOTAL OTHER FINANCING SOURCES/USES		(18,991,563)	(1,131,468)	(20,123,031)	(244,622)	(20,367,652)
NET INCREASE (DECREASE) IN FUND BALANCE						
		1,423,754	(5,368,888)	(3,945,134)	3,046,330	(898,804)
Beginning Fund Balance						
		32,053,506		33,477,260		29,532,126
Ending Fund Balance						
		33,477,260		29,532,126		28,633,322
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		137,936		137,936		137,936
Prepaid Expenditures		885,467		885,467		885,467
b) Restricted		0		0		0
c) Committed		0		0		0
d) Assigned						
Board Reserve - 2%		3,660,212		3,523,154		3,326,028
Board Reserve - 2018-19 One-time Funds		1,798,313		1,798,313		1,798,313
ERATE Carryover		0		0		0
15-16 One-time Funds Carryover		0		0		0
17-18 One-time Funds Carryover		0		0		0
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		5,490,318		5,284,732		4,989,042
Unappropriated Fund Balance		21,479,814		17,877,324		17,471,336

Chico Unified School District
2021-22 First Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2021-22 1st Interim Budget	Change	2022-23 Projected Budget	Change	2023-24 Projected Budget
--	----------------------------------	--------	--------------------------------	--------	--------------------------------

MULTI-YEAR ASSUMPTIONS

	2022-23 Changes	2023-24 Changes
--	--------------------	--------------------

REVENUES

Local Control Funding Formula		
COLA	2.48%	3.11%
COLA Suspension & Base Grant Proration Factor	0.0000%	0.0000%
GAP Funding rate	0.00%	0.00%
Projected CBEDS Enrollment	11,892	11,729
Projected P2 ADA	11,178.91	11,142.74
Prior Year P2 ADA	11,198.12	11,178.91
Change in Yr. to Yr. ADA	(19.21)	(36.17)
Federal Revenues		
Loss of Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	(3,131)	(5,896)
One-time Payment (2018-19) - \$344 per ADA	0	
One-time Mandate Payment	0	0
Total Change in Other State Revenues	(3,131)	(5,896)
Other Local Revenues		
Tuition - International Students	0	0
Interest	0	0
19-20 Flood Claim - CJHS	0	0
Electric Bus Purchase - Carl Moyer Grant	(400,000)	
ERATE Reimbursement	0	0
Total Change in Other Local Revenues	(400,000)	0
TOTAL CHANGE TO REVENUES	(403,131)	(5,896)

EXPENDITURES

Certificated Salaries		
Adjust Teacher FTE -6 for Decreased Enrollment of 201 in 22-23	(349,728)	0
Adjust Teacher FTE -5 for Decreased Enrollment of 163 in 23-24	0	(291,440)
Estimated Step/Column Increases	963,479	987,294
Salary savings from retirements (CUTA est 20 FTE in 21-22, 20 in 22-23)	(900,000)	(900,000)
Assistant Principals @ large elementary schools	0	0
Restart Grant Ending - AP moved to Unrest.	107,484	0
ESSER - AP's charged (shadestructure offset)	1,354,505	0
Certificated Staff Moving Classrooms due to Construction	15,000	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
Total Change in Certificated Salaries	1,190,740	(204,146)
Classified Salaries		
Estimated Step Increases	289,922	301,434
Salary savings from retirements (CSEA 12 FTE 22-23 and 12 FTE 23-24)	(114,000)	(114,000)
Add back to Unrestr. Aides from ELO IP to LCAP (rsc 7426)	244,762	0
Add'l aide time for UTK (12:1 ratio)	104,899	0
All Day K - Implementation (1 2.5hr. Aide per class)	0	0
Add'l Custodian for New Classrooms due to Construction	50,000	0
Total Change in Classified Salaries	575,584	187,434
Employee Benefits		
Benefits Adjusted for FTE change due to Enrollment in 22-23	(189,507)	0
Benefits Adjusted for FTE change due to Enrollment in 23-24	0	(157,923)
Benefit Increase from Estimated Step/Column Increases - Certificated	249,589	255,759
Benefit savings from retirements (CUTA est 20 FTE in 22-23, 20 in 23-24)	(233,145)	(233,145)
Benefit savings from retirements (CSEA 12 FTE 22-23 and 12 FTE 23-24)	(44,580)	(45,720)
H&W savings from retirements age 65+ in CSEA (2 of 12 FTE)	0	0
Benefit Increase from Estimated Step/Column Increases - Classified	113,374	120,890
Benefit Increase from addition of AP's at largest elementary schools	0	0
Add back to Unrestr. Aide benefits from ELO IP to LCAP (rsc 7426)	138,322	0

Chico Unified School District
2021-22 First Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2021-22 1st Interim Budget	Change	2022-23 Projected Budget	Change	2023-24 Projected Budget
Inc STRS Rates (16.92% 21-22), (19.10% 22-23), (19.10% 23-24)		1,076,151		0	
Inc PERS Rates (22.91% 21-22), (26.10% 22-23), (27.10% 23-24)		480,787		152,591	
ESSER - AP's charged (shadestructure offset)		489,534			
Restart Grant Ending - AP moved to Unrest.		38,601		0	
Add'l Custodian for New Classrooms due to Construction		35,198		0	
Total Change in Employee Benefits		2,154,324		92,453	
Books and Supplies					
2020-21 Site Discretionary Carryover (res 0009)		(734,713)		0	
2020-21 District Unrestricted Carryover		0		0	
2020-21 Safe Schools Carryover		(75,253)		0	
2015-16 One-time Funding MYP Spending Plan		(71,842)		0	
2017-18 One-time Funding Spending Plan - Playgrounds		(39,047)		0	
2018-19 One-time Funding		0			
ERATE One-time expenditures		(255,000)			
2019-20 Flood Claim CJHS		0		0	
All Day K Start-up Supplies (\$1,300 per class for 2 years)		0		(16,900)	
Increase in Textbook Budget		0		0	
Fuel - Estimated Cost Increase		10,000		0	
Total Change in Books and Supplies		(1,165,855)		(16,900)	
Services, Other Operating Expenses					
Election costs - even years in November		181,323		(181,323)	
Utilities Increases		94,540		97,271	
Property & Liability Estimated Increase 8% + Add'l Buildings		104,000		117,320	
2015-16 One-time Funding MYP Spending Plan		(3,242)			
2017-18 One-time Funding Spending Plan - Playgrounds		0			
2018-19 One-time Funding		(23,179)			
ERATE One-time expenditures		(200,992)			
ESSER - AP's charged (shadestructure offset)		0			
WASC		0		0	
Total Change in Services, Other Oper. Expenses		152,450		33,268	
Additional LCAP Services					
Technology - Student Devices		0		0	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
Total Change in Additional LCAP Services		0		0	
Capital Outlay					
ERATE One-time expenditures		0		0	
ESSER - AP's charged (shadestructure offset)		(1,850,000)		0	
Electric Bus Purchase - Carl Moyer Grant		(400,000)			
DO Safety Improvements/Renovation		0			
Total Change in Capital Outlay		(2,250,000)		0	
Other Outgo					
2018-19 One-time Funding - Payoff Debt Early		0			
Total Change in Other Outgo		0		0	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		0		0	
Changes to Indirect Costs- Due to End of Grants		0		0	
Total Change in Direct Support/Indirect Costs		0		0	
TOTAL CHANGES IN EXPENDITURES		657,243		92,109	
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In		70,060		71,461	
b) Out - Camp Fire Funding					
Camp Fire Funding		0			
Nutrition Services Contribution		0		0	
		0		0	
Other Sources/Uses					

Chico Unified School District
2021-22 First Interim Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2021-22 1st Interim Budget	Change	2022-23 Projected Budget	Change	2023-24 Projected Budget
a) Sources		0		0	
b) Uses		0		0	
Contributions to Restricted Programs					
Special Ed contribution for Restart Grant Positions (Restart Grant Ending)		(307,946)		0	
Special Ed contribution for step and column		(844,903)		(521,713)	
Routine Restricted to 3% requirement		205,586		295,689	
Special Ed blended program at Secondary Schools		0		0	
Additional teachers & aide time for new classes		0		0	
New Special Ed AB 602 Allocation Model		(172,393)		0	
BCOE Special Ed Billback		(81,872)		(90,059)	
Total Change in Contributions		(1,201,528)		(316,083)	
TOTAL CHANGES IN OTHER FINANCING SOURCES		(1,131,468)		(244,622)	

**Chico Unified School District
2021-22 First Interim Budget**

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2021-22 1st Interim Budget	Change	2022-23 Projected Budget	Change	2023-24 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	22,751,652	76,597	22,828,249	(7,157,130)	15,671,119
Other State Revenues	8300-8599	18,523,010	(3,929,107)	14,593,903	(2,328,496)	12,265,407
Other Local Revenues	8600-8799	10,043,701	0	10,043,701	0	10,043,701
TOTAL REVENUES		51,318,363	(3,852,510)	47,465,853	(9,485,626)	37,980,227
EXPENDITURES						
Certificated Salaries	1000-1999	21,952,790	(3,405,945)	18,546,845	(4,302,291)	14,244,554
Classified Salaries	2000-2999	10,661,333	(462,133)	10,199,200	42,747	10,241,947
Employee Benefits	3000-3999	22,448,278	(2,023,026)	20,425,252	228,758	20,654,009
Books and Supplies	4000-4999	8,653,276	4,042,712	12,695,988	(5,950,763)	6,745,225
Services, Other Operating Expenses	5000-5999	8,705,713	(3,450,287)	5,255,426	308,127	5,563,553
Capital Outlay	6000-6999	2,501,009	(1,628,984)	872,025	0	872,025
	7100-7299					
Other Outgo	7400-7499	1,012,760	0	1,012,760	0	1,012,760
Direct Support/Indirect Costs	7300-7399	3,227,825	(582,462)	2,645,363	(275,000)	2,370,363
TOTAL EXPENDITURES		79,162,984	(7,510,125)	71,652,859	(9,948,423)	61,704,436
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(27,844,621)	3,657,615	(24,187,006)	462,797	(23,724,209)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	22,584,563	1,201,528	23,786,091	316,083	24,102,174
TOTAL OTHER FINANCING SOURCES/USES		22,584,563	1,201,528	23,786,091	316,083	24,102,174
NET INCREASE (DECREASE) IN FUND BALANCE						
		(5,260,058)	4,859,143	(400,915)	778,880	377,965
Beginning Fund Balance		6,309,415		1,049,357		648,442
Ending Fund Balance		1,049,357		648,442		1,026,406
Components of Fund Balance:						
b) Restricted		1,049,357		648,442		1,026,406
Unappropriated Fund Balance		0		0		0

	2022-23 Changes	2023-24 Changes
Federal Revenues		
ESSER II (resc 3212)	(3,074,348)	(3,275,652)
LLMF GEER 20-21 (rsc 3215)	(735,727)	
ESSER I (res 3210)	(89,924)	
ESSER III (resc 3213)	1,325,001	(6,932)
ESSER III - LL (res 3214)	4,525,290	(4,525,290)
ESSER II (res 3216)	1,191,597	(1,191,597)
GEER II (res 3217)	273,482	(273,482)
State Reserve Emerg Needs (res 3218)	0	776,783
State Reserve LL (res 3219)	0	1,339,040
Restart Grant (rsc 5654)	(1,241,784)	0
Title I Carryover (res 3010)	(1,121,421)	0
Title II Carryover (res 4035)	(345,188)	
21st Century Carryover - Deferred Revenue	(267,235)	
Title IV Carryover - Deferred Revenue	(363,146)	
Total Federal Revenues	76,597	(7,157,130)
Other State Revenues		
CTEIG Grant (rsc 6387)	(132,170)	
Strong Workforce Carryover (rsc 6388)	(940,744)	
ASES Carryover - Deferred Revenue	(71,906)	
Restricted Lottery (res 6300)	(1,210)	(2,279)
Rural Bus Pilot Grant (rsc 9129)	(1,173)	
LLMF COVID-19 Funds (rsc 7388)	0	
IPI Grant (resc 7422)	185,811	(1,934,545)
ELO Grant (rsc 7425)	(2,573,384)	(391,672)
ELO Paraprofessionals Grant (rsc 7426)	(394,331)	
Total State Revenues	(3,929,107)	(2,328,496)
Other Local Revenues		
Ending Tobacco Prevention Grant - Round 1	0	0
Rural Bus Pilot Grant (rsc 9129)	0	0
Total Local Revenues	0	0
Certificated Salaries		
ESSER II (resc 3212)	(737,332)	(4,102,500)
ESSER III (resc 3213)	1,045,495	(400,000)
Restart Grant (rsc 5654)	(461,616)	0
21st Century Carryover - Deferred Revenue	(267,235)	
Title I Carryover (res 3010)	(359,243)	
Title IV Carryover (rsc 4127)	(73,011)	
ELO Grant (rsc 7425)	(2,749,247)	
Estimated Step/Column Increases Special Ed	196,244	200,209
Total Change in Certificated Salaries	(3,405,945)	(4,302,291)
Classified Salaries		
ESSER III (resc 3213)	(15,064)	(100,000)
Restart Grant (rsc 5654)	0	0
ELO Grant (rsc 7425)	(72,000)	
ELO Paraprofessionals Grant (rsc 7426)	(514,989)	
Estimated Step/Column Increases Special Ed	139,920	142,747
Total Change in Classified Salaries	(462,133)	42,747
Employee Benefits		
Special Ed Impact - Inc STRS Rates (16.92% 21-22), (19.10% 21-22), (19.10% 22-23)	181,945	0
Special Ed Impact - Inc PERS Rates (22.91% 21-22), (26.10% 22-23), (27.10% 23-24)	221,241	69,645
ESSER II (resc 3212)	(589,915)	
ESSER III (resc 3213)	152,381	50,000
Restart Grant (rsc 5654)	(198,459)	0
ELO Grant (rsc 7425)	(1,622,871)	
ELO Paraprofessionals Grant (rsc 7426)	(272,901)	
Estimated Step/Column Increases Special Ed - Certificated	50,837	51,864
Estimated Step/Column Increases Special Ed - Classified	54,716	57,249
Total Change in Employee Benefits	(2,023,026)	228,758
Books and Supplies		
Increase in Special Ed costs	307,946	0
Restricted Lottery Carryover (res 6300)	0	
Rural Bus Pilot Grant (rsc 9129)	(1,173)	
Title I Carryover - Deferred Revenue (rsc 3010)	(400,000)	
Title IV Carryover (rsc 4127)	(130,000)	

Restart Grant (rsc 5654)	(1,007)		
ASES Carryover (rsc 6010)	0		
CTEIG Grant (rsc 6387)	(132,170)		
Strong Workforce Grant Carryover (rsc 6388)	(700,000)		
ESSER III - LL (res 3214)	4,525,290	(4,525,290)	
ESSER II (res 3216)	1,191,597	(1,191,597)	
GEER II (res 3217)	273,482	(273,482)	
State Reserve Emerg Needs (res 3218)	0	776,783	
State Reserve LL (res 3219)	0	1,339,040	
ESSER II (resc 3212)	(776,179)		
LLMF GEER 20-21 (rsc 3215)	(695,727)		
ESSER III (resc 3213)	5,418	250,000	
LLMF COVID-19 Funds (rsc 7388)	(196,757)		
IPI Grant (resc 7422)	1,385,811	(1,934,545)	
ELO Grant (rsc 7425)	(263,819)	(391,672)	
Donations Carryover (rsc 9024)	(350,000)		
Total Change in Books and Supplies	4,042,712	(5,950,763)	
Services, Other Operating Expenses			
Routine Restricted Maintenance Carryover	(473,629)	0	
Restricted Lottery Carryover (res 6300)	0		
ESSER I (res 3210)	(89,924)		
ESSER II (resc 3212)	(620,922)		
ESSER III (resc 3213)	337,171	218,068	
Title I Carryover - Deferred Revenue (rsc 3010)	(300,000)		
Title II Carryover - Deferred Revenue (rsc 4035)	(326,049)		
Title IV Carryover (rsc 4127)	(140,000)		
Restart Grant (rsc 5654)	(511,851)	0	
ASES carryover (rsc 6010)	(71,906)		
ELO Grant (rsc 7425)	(906,435)		
Donations Carryover (rsc 9024)	(264,371)		
Increase in SELPA billback for regional services	81,872	90,059	
MAA Carryover (rsc 9087)	(164,243)	0	
Total Change in Services, Other Oper. Expenses	(3,450,287)	308,127	
Capital Outlay			
Rural Bus Pilot Grant (rsc 9129)	0		
Strong Workforce (rsc 6388)	(188,584)		
IPI Grant (resc 7422)	(1,200,000)		
ESSER III (resc 3213)	(240,400)	0	
Total Change in Capital Outlay	(1,628,984)	0	
Other Outgo			
COPS Debt Schedule	0		
Total Change in Other Outgo	0	0	
Indirect Costs			
ESSER II (resc 3212)	(350,000)	(250,000)	
ESSER III (resc 3213)	40,000	(25,000)	
LLMF GEER 20-21 (rsc 3215)	(40,000)		
Title I Carryover (rsc 3010)	(62,178)		
Title II Carryover (res 4035)	(19,139)		
Title IV Carryover (rsc 4127)	(20,135)		
Restart Grant (rsc 5654)	(68,851)	0	
Strong Workforce Grant Carryover (rsc 6388)	(52,160)		
LLMF COVID-19 Funds (rsc 7388)	(10,000)		
Total Direct Support/Indirect Costs	(582,462)	(275,000)	
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
a) In			
b) Out			
Other Sources/Uses			
a) Sources			
b) Uses			
Contributions to Restricted Programs			
Special Ed contribution for Restart Grant Positions (Restart Grant Ending)	307,946	0	
Special Ed contribution for step and column & compensation increase	844,903	521,713	
Routine Restricted to 3% requirement	(205,586)	(295,689)	
Special Ed blended program at Secondary Schools	0	0	
Add back One-time Savings in Special Ed Program	0	0	
New Special Ed AB 602 Allocation Model (Final Year = 2022-23)	172,393	0	
BCOE Special Ed Billback	81,872	90,059	
Total Change in Contributions	1,201,528	316,083	
TOTAL CHANGES IN OTHER FINANCING SOURCES	1,201,528	316,083	

**Chico Unified School District
2021-22 First Interim Budget**

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION

		2021-22 1st Interim Budget	Change	2022-23 Projected Budget	Change	2023-24 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	119,986,359	(3,177,046)	116,809,313	3,388,956	120,198,269
Federal Sources	8100-8299	22,751,652	76,597	22,828,249	(7,157,130)	15,671,119
Other State Revenues	8300-8599	20,831,655	(3,932,238)	16,899,417	(2,334,391)	14,565,025
Other Local Revenues	8600-8799	12,011,629	(400,000)	11,611,629	0	11,611,629
TOTAL REVENUES		175,581,295	(7,432,687)	168,148,608	(6,102,565)	162,046,042
EXPENDITURES						
Certificated Salaries	1000-1999	70,126,758	(2,215,204)	67,911,554	(4,506,437)	63,405,116
Classified Salaries	2000-2999	25,157,450	113,451	25,270,901	230,181	25,501,082
Employee Benefits	3000-3999	51,397,744	131,298	51,529,042	321,211	51,850,252
Books and Supplies	4000-4999	12,810,349	2,876,857	15,687,206	(5,967,663)	9,719,543
Services, Other Operating Expenses	5000-5999	17,461,196	(3,297,837)	14,163,359	341,395	14,504,754
Capital Outlay	6000-6999	4,766,694	(3,878,984)	887,710	0	887,710
	7100-7299					
Other Outgo	7400-7499	1,591,912	0	1,591,912	0	1,591,912
Direct Support/Indirect Costs	7300-7399	(301,504)	(582,462)	(883,966)	(275,000)	(1,158,966)
Additional LCAP Services		0	0	0	0	0
TOTAL EXPENDITURES		183,010,599	(6,852,882)	176,157,717	(9,856,314)	166,301,403
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(7,429,304)	(579,805)	(8,009,109)	3,753,749	(4,255,361)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,593,000	70,060	3,663,060	71,461	3,734,521
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		3,593,000	70,060	3,663,060	71,461	3,734,521
NET INCREASE (DECREASE) IN FUND BALANCE						
		(3,836,304)	(509,745)	(4,346,049)	3,825,210	(520,839)
Beginning Fund Balance		38,362,921		34,526,617		30,180,568
Ending Fund Balance		34,526,617		30,180,568		29,659,728
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		137,936		137,936		137,936
Prepaid Expenditures		885,467		885,467		885,467
b) Restricted		1,049,357		648,442		1,026,406
c) Committed		0		0		0
d) Assigned		0		0		0
Additional 2% Reserves per Board Policy		3,660,212		3,523,154		332,6028
Board Reserve - 2018-19 One-time Funds		1,798,313		1,798,313		1,798,313
ERATE Carryover		0		0		0
15-16 One-time Funds Carryover		0		0		0
17-18 One-time Funds Carryover		0		0		0
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
e) Unassigned/Unappropriated		0		0		0
3% Required Reserve		5,490,318		5,284,732		4,989,042
Unappropriated Fund Balance		21,479,814		17,877,324		17,471,336

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	21,911.00	0.00	0.00	(301,504.00)				
Other Sources/Uses Detail					3,593,000.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	73,870.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(21,911.00)	227,634.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00				90,000.00		
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,503,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	21,911.00	(21,911.00)	301,504.00	(301,504.00)	3,593,000.00	3,593,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	11,832.00	11,830.15		
Charter School		0.00		
Total ADA	11,832.00	11,830.15	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	11,179.42	11,198.11		
Charter School				
Total ADA	11,179.42	11,198.11	0.2%	Met
2nd Subsequent Year (2023-24)				
District Regular	10,991.22	11,178.91		
Charter School				
Total ADA	10,991.22	11,178.91	1.7%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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	11,706	12,093		
Charter School				
Total Enrollment	11,706	12,093	3.3%	Not Met
1st Subsequent Year (2022-23)				
District Regular	11,706	11,892		
Charter School				
Total Enrollment	11,706	11,892	1.6%	Met
2nd Subsequent Year (2023-24)				
District Regular	11,509	11,729		
Charter School				
Total Enrollment	11,509	11,729	1.9%	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)

More students showed up in 2021-22 than anticipated. Original budget was very conservative due to the unknown with COVID-19.

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	11,809	12,242	
Charter School			
Total ADA/Enrollment	11,809	12,242	96.5%
Second Prior Year (2019-20)			
District Regular	11,848	12,362	
Charter School			
Total ADA/Enrollment	11,848	12,362	95.8%
First Prior Year (2020-21)			
District Regular	11,375	11,911	
Charter School			
Total ADA/Enrollment	11,375	11,911	95.5%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	11,198	12,093		
Charter School	0			
Total ADA/Enrollment	11,198	12,093	92.6%	Met
1st Subsequent Year (2022-23)				
District Regular	11,179	11,892		
Charter School				
Total ADA/Enrollment	11,179	11,892	94.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	11,143	11,729		
Charter School				
Total ADA/Enrollment	11,143	11,729	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	124,322,349.00	125,462,285.00	0.9%	Met
1st Subsequent Year (2022-23)	120,684,568.00	122,285,239.00	1.3%	Met
2nd Subsequent Year (2023-24)	122,303,859.00	125,674,195.00	2.8%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since 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 2.8% increase in 2023-24 is due to the estimated COLA of 3.11%. The ADA behind the calculation of revenue is actually decreasing.

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)	86,759,714.59	96,074,362.88	90.3%
Second Prior Year (2019-20)	89,924,254.80	98,812,847.63	91.0%
First Prior Year (2020-21)	89,952,826.22	98,243,742.75	91.6%
Historical Average Ratio:			91.0%

	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):	88.0% to 94.0%	88.0% to 94.0%	88.0% to 94.0%

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)	91,619,551.00	103,847,615.00	88.2%	Met
1st Subsequent Year (2022-23)	95,540,199.00	104,504,858.00	91.4%	Met
2nd Subsequent Year (2023-24)	95,615,940.00	104,596,967.00	91.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	21,978,961.00	22,751,652.00	3.5%	No
1st Subsequent Year (2022-23)	21,313,507.00	22,828,249.00	7.1%	Yes
2nd Subsequent Year (2023-24)	12,211,007.00	15,671,119.00	28.3%	Yes

Explanation:
(required if Yes)

The increase in federal revenue for 2022-23 and 2023-24 is related to the slower than anticipated spending of the the multi-year COVID relief dollars.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	21,759,987.00	20,831,655.00	-4.3%	No
1st Subsequent Year (2022-23)	13,098,279.00	16,899,417.00	29.0%	Yes
2nd Subsequent Year (2023-24)	13,066,989.00	14,565,025.00	11.5%	Yes

Explanation:
(required if Yes)

The increase in state revenue for 2022-23 and 2023-24 is related to the slower than anticipated spending of the multi-year COVID relief dollars.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	11,145,104.00	12,011,629.00	7.8%	Yes
1st Subsequent Year (2022-23)	10,776,550.00	11,611,629.00	7.7%	Yes
2nd Subsequent Year (2023-24)	10,776,550.00	11,611,629.00	7.7%	Yes

Explanation:
(required if Yes)

Higher SELPA pass thru dollars at 1st interim in 2021-22 than anticipated at Original Budget. This carries thru to the subsequent two years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	14,949,195.00	12,810,349.00	-14.3%	Yes
1st Subsequent Year (2022-23)	6,102,347.00	15,687,206.00	157.1%	Yes
2nd Subsequent Year (2023-24)	6,102,347.00	9,719,543.00	59.3%	Yes

Explanation:
(required if Yes)

For 1st Interim in 2021-22, the expenses were shifted to services (object 5xxx) from books and supplies at Original Budget. For 2022-23 and 2023-24, the expenses increased at 1st interim due to slower than anticipated spending of the COVID relief dollars.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	15,099,584.00	17,461,196.00	15.6%	Yes
1st Subsequent Year (2022-23)	10,977,738.00	14,163,359.00	29.0%	Yes
2nd Subsequent Year (2023-24)	11,048,738.00	14,504,754.00	31.3%	Yes

Explanation:
(required if Yes)

For 1st Interim in 21-22, the expenses were shifted to services (object 5xxx) from books and supplies at Original Budget. For 22-23 and 23-24, there are increases for utilities and slower than anticipated spending of the COVID relief dollars.

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)	54,884,052.00	55,594,936.00	1.3%	Met
1st Subsequent Year (2022-23)	45,188,336.00	51,339,295.00	13.6%	Not Met
2nd Subsequent Year (2023-24)	36,054,546.00	41,847,773.00	16.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	30,048,779.00	30,271,545.00	0.7%	Met
1st Subsequent Year (2022-23)	17,080,085.00	29,850,565.00	74.8%	Not Met
2nd Subsequent Year (2023-24)	17,151,085.00	24,224,297.00	41.2%	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 increase in federal revenue for 2022-23 and 2023-24 is related to the slower than anticipated spending of the the multi-year COVID relief dollars.

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

The increase in state revenue for 2022-23 and 2023-24 is related to the slower than anticipated spending of the multi-year COVID relief dollars.

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

Higher SELPA pass thru dollars at 1st interim in 2021-22 than anticipated at Original Budget. This carries thru to the subsequent two years.

- 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)

For 1st Interim in 2021-22, the expenses were shifted to services (object 5xxx) from books and supplies at Original Budget. For 2022-23 and 2023-24, the expenses increased at 1st interim due to slower than anticipated spending of the COVID relief dollars.

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

For 1st Interim in 21-22, the expenses were shifted to services (object 5xxx) from books and supplies at Original Budget. For 22-23 and 23-24, there are increases for utilities and slower than anticipated spending of the COVID relief dollars.

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	5,273,224.00	5,273,224.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	14.7%	13.2%	13.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.9%	4.4%	4.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	1,423,754.00	103,847,615.00	N/A	Met
1st Subsequent Year (2022-23)	(3,945,134.00)	104,504,858.00	3.8%	Met
2nd Subsequent Year (2023-24)	(898,804.00)	104,596,967.00	0.9%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	34,526,617.00	Met
1st Subsequent Year (2022-23)	30,180,568.00	Met
2nd Subsequent Year (2023-24)	29,659,728.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	34,942,603.00	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.)	11,198	11,179	11,143
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):

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

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	183,010,599.00	176,157,717.00	166,301,403.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	183,010,599.00	176,157,717.00	166,301,403.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,490,317.97	5,284,731.51	4,989,042.09
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,490,317.97	5,284,731.51	4,989,042.09

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,490,318.00	5,284,732.00	4,989,042.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	21,479,814.00	17,877,324.00	17,471,336.00
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		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	26,970,132.00	23,162,056.00	22,460,378.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.74%	13.15%	13.51%
District's Reserve Standard (Section 10B, Line 7):	5,490,317.97	5,284,731.51	4,989,042.09
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

The district typically projects for interfund borrowing in the months of April, May, and June for Fund 12 (Child Development) and Fund 13 (Nutrition Services).

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(22,559,981.00)	(22,584,563.00)	0.1%	24,582.00	Met
1st Subsequent Year (2022-23)	(23,369,977.00)	(23,786,091.00)	1.8%	416,114.00	Met
2nd Subsequent Year (2023-24)	(24,124,473.00)	(24,102,174.00)	-0.1%	(22,299.00)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	3,590,750.00	3,593,000.00	0.1%	2,250.00	Met
1st Subsequent Year (2022-23)	3,740,750.00	3,663,060.00	-2.1%	(77,690.00)	Met
2nd Subsequent Year (2023-24)	3,840,750.00	3,734,521.00	-2.8%	(106,229.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	809,671.00	0.00	-100.0%	(809,671.00)	Not Met
1st Subsequent Year (2022-23)	859,671.00	0.00	-100.0%	(859,671.00)	Not Met
2nd Subsequent Year (2023-24)	909,671.00	0.00	-100.0%	(909,671.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

With greater reimbursement per meal and a greater number of meals served, the contribution to Nutrition Services (Fund 13) is no longer needed.

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	22	Property Taxes	Fund 51,52,58,59,60,62,64 - object 7433	159,750,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

CEC 0% Interest Loan (solar)	6	Unrestricted General Fund dollars	Fund 01, res 0000, object 7439	1,355,992
Bus Replacement Loan (8 buses)	4	Unrestricted General Fund dollars	Fund 01, res 7230, object 7439	354,182
TOTAL:				161,460,174

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	14,288,150	19,151,184	14,941,874	15,495,572
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CEC 0% Interest Loan (solar)	246,544	246,544	246,544	246,544
Bus Replacement Loan (8 buses)	96,771	96,771	96,771	96,771
Total Annual Payments:	14,631,465	19,494,499	15,285,189	15,838,887
Has total annual payment increased over prior year (2020-21)?	Yes	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)

Annual debt schedules for GO bonds are issued at initial issuance. There are increasing amounts of principal and interest in the out years.

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)

Yes

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

Yes

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

Yes

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
32,867,442.00	37,841,679.00
0.00	0.00
32,867,442.00	37,841,679.00

Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2021

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
2,635,531.00	1,966,402.00
2,635,531.00	2,071,631.00
2,635,531.00	2,048,769.00

- 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)

2,570,645.00	2,541,870.00
2,451,495.00	2,485,802.00
2,525,040.00	2,371,726.00

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

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

2,635,531.00	1,966,402.00
2,635,531.00	2,071,631.00
2,635,531.00	2,048,769.00

- d. Number of retirees receiving OPEB benefits

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

1,192	158
1,192	158
1,192	158

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	694.3	759.4	753.4	748.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 06, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 10, 2021

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

Yes

If Yes, date of budget revision board adoption:

Dec 15, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
10,883,657	10,883,657	10,883,657
98.0%	98.0%	98.0%
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,136,529	1,159,723	1,187,503
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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	605.4	538.2	539.2	539.2

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 20, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 20, 2021

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

Yes

If Yes, date of budget revision board adoption:

Dec 15, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
6,191,213	6,191,213	6,191,213
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
421,245	429,842	444,181
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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	83.8	89.6	88.6	88.6

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:

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

Total cost of salary settlement

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
329,651	0	0
2.63% Increase		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,157,779	1,157,779	1,157,779
80.0%	80.0%	80.0%
0.0%	0.0%	0.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

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

No

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

No

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

Yes

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

No

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

Yes

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
12/1/2021 10:52:58 AM

04-61424-0000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Chico Unified

Butte County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	3102	-10,120.00
Explanation:Refunding previous STRS contributions due to STRS audit			
13	0000	8660	-8,000.00
Explanation:Negative interest earned on negative cash balance.			

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

Chico Unified (61424) - 21-22 1st Interim LCFF Calculator										11/11/2021		v.22.2b											
LOCAL CONTROL FUNDING FORMULA										2018-19		2019-20											
LCFF ENTITLEMENT CALCULATION																							
										COLA & Augmentation		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors										3.70%		48.47%		48.47%		3.26%		0.00%		50.07%		50.07%	
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3										3,675.48	\$ 7,459	\$ 776	\$ 798	\$ -	\$ 33,201,717	3,638.77	\$ 7,702	\$ 801	\$ 851	\$ -	\$ 34,038,839		
Grades 4-6										2,594.88	7,571		734	-	21,550,303	2,607.57	7,818		783	-	22,427,434		
Grades 7-8										1,769.75	7,796		756	-	15,134,449	1,851.41	8,050		806	-	16,396,323		
Grades 9-12										3,801.90	9,034	235	899	-	38,655,958	3,764.89	9,329	243	959	-	39,646,325		
Subtract Necessary Small School ADA and Funding										-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant											\$ 95,204,577	\$ 3,745,619	\$ 9,592,231	\$ -	\$ 108,542,427		\$ 98,438,299	\$ 3,829,522	\$ 10,241,100	\$ -	\$ 112,508,921		
NSS Allowance											-				-		-					-	
TOTAL BASE										11,842.01	\$ 95,204,577	\$ 3,745,619	\$ 9,592,231	\$ -	\$ 108,542,427	11,862.64	\$ 98,438,299	\$ 3,829,522	\$ 10,241,100	\$ -	\$ 112,508,921		
ADD ONS:																							
Targeted Instructional Improvement Block Grant															\$ 523,290						\$ 523,290		
Home-to-School Transportation															629,271						629,271		
Small School District Bus Replacement Program															-						-		
ECONOMIC RECOVERY TARGET PAYMENT														3/4	-						-		
LCFF ENTITLEMENT															\$ 109,694,988						\$ 113,661,482		
STATE AID CALCULATION																							
Miscellaneous Adjustments															-						-		
Adjusted LCFF Entitlement															109,694,988						113,661,482		
Local Revenue (including RDA)															(37,654,564)						(41,659,248)		
Gross State Aid															\$ 72,040,424						\$ 72,002,234		
MINIMUM STATE AID CALCULATION																							
												12-13 Rate	2018-19 ADA		N/A			12-13 Rate	2019-20 ADA		N/A		
2012-13 RL/Charter Gen BG adjusted for ADA												\$ 5,320.83	11,842.01		\$ 63,009,322			\$ 5,320.83	11,862.64		\$ 63,119,091		
2012-13 NSS Allowance (deficit)															-			\$ -			-		
Minimum State Aid Adjustments															-						-		
Less Current Year Property Taxes/In-Lieu															(37,654,564)						(41,659,248)		
Subtotal State Aid for Historical RL/Charter General BG															25,354,758						21,459,843		
Categorical funding from 2012-13 net of fair share reduction															10,293,591						10,293,591		
Charter School Categorical Block Grant adjusted for ADA															-						-		
Minimum State Aid Guarantee Before Proration Factor															35,648,349						31,753,434		
Proration Factor															-						-		
Minimum State Aid Guarantee															\$ 35,648,349						\$ 31,753,434		
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															\$ 72,040,424						\$ 72,002,234		
ADDITIONAL STATE AID (Additional SA)															\$ -						\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)															\$ 109,694,988						\$ 113,661,482		
Change Over Prior Year																		3.62%	\$ 3,966,494				
LCFF Entitlement Per ADA															\$ 9,263						\$ 9,581		
Per-ADA Change Over Prior Year																		3.43%	\$ 318				
Basic Aid Status (school districts only)															Non-Basic Aid						Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES																							
															2018-19						Increase		2019-20
State Aid															\$ 52,669,180			17.34%	9,131,638			\$ 61,800,818	
Education Protection Account															19,371,244							10,201,416	
Property Taxes Net of In-Lieu Transfers															37,654,564			10.64%	4,004,684			41,659,248	
Charter In-Lieu Taxes															-			0.00%	-			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)															\$ 109,694,988			11.98%	13,136,322			\$ 113,661,482	

Chico Unified (61424) - 21-22 1st Interim LCFF Calculator			11/11/2021			v.22.2b						
LOCAL CONTROL FUNDING FORMULA			2020-21			2021-22						
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	0.00%		0.00%	50.69%	50.69%	5.07%		0.00%	52.94%	52.94%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	3,638.77	\$ 7,702	\$ 801	\$ 862	\$ -	\$ 34,077,205	3,638.77	\$ 8,093	\$ 842	\$ 946	\$ -	\$ 35,954,824
Grades 4-6	2,607.57	7,818		793	-	22,452,713	2,607.57	8,215		870	-	23,689,263
Grades 7-8	1,851.41	8,050		816	-	16,414,803	1,851.41	8,458		896	-	17,317,225
Grades 9-12	3,764.89	9,329	243	970	-	39,691,011	3,764.89	9,802	255	1,065	-	41,872,486
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 98,438,299	\$ 3,829,522	\$ 10,367,911	\$ -	\$ 112,635,732		\$ 103,432,432	\$ 4,023,891	\$ 11,377,475	\$ -	\$ 118,833,798
NSS Allowance		-				-		-				-
TOTAL BASE	11,862.64	\$ 98,438,299	\$ 3,829,522	\$ 10,367,911	\$ -	\$ 112,635,732	11,862.64	\$ 103,432,432	\$ 4,023,891	\$ 11,377,475	\$ -	\$ 118,833,798
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 523,290						\$ 523,290
Home-to-School Transportation						629,271						629,271
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						\$ 113,788,293						\$ 119,986,359
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						113,788,293						119,986,359
Local Revenue (including RDA)						(41,167,223)						(45,049,444)
Gross State Aid						\$ 72,621,070						\$ 74,936,915
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2020-21 ADA		N/A			12-13 Rate	2021-22 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,320.83	11,862.64		\$ 63,119,091			\$ 5,320.83	11,862.64		\$ 63,119,091
2012-13 NSS Allowance (deficit)			\$ -			-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(41,167,223)						(45,049,444)
Subtotal State Aid for Historical RL/Charter General BG						21,951,868						18,069,647
Categorical funding from 2012-13 net of fair share reduction						10,293,591						10,293,591
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						32,245,459						28,363,238
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 32,245,459						\$ 28,363,238
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						\$ 72,621,070						\$ 74,936,915
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 113,788,293						\$ 119,986,359
Change Over Prior Year			0.11%	126,811					5.45%	6,198,066		
LCFF Entitlement Per ADA						9,592						10,115
Per-ADA Change Over Prior Year			0.11%	11					5.45%	523		
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2020-21				Increase		2021-22
State Aid			-18.01%	(11,131,616)		\$ 50,669,202			12.23%	6,198,066		\$ 56,867,268
Education Protection Account						21,951,868						18,069,647
Property Taxes Net of In-Lieu Transfers			-1.18%	(492,025)		41,167,223			9.43%	3,882,221		45,049,444
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-10.23%	(11,623,641)		\$ 113,788,293			8.86%	10,080,287		\$ 119,986,359

Chico Unified (61424) - 21-22 1st Interim LCFF Calculator	11/11/2021		v.22.2b		v.22.2b	
LOCAL CONTROL FUNDING FORMULA	2022-23		2023-24		2023-24	
LCFF ENTITLEMENT CALCULATION						
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors	2.48%		0.00%		52.94% 52.94%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	3,276.40	\$ 8,294	\$ 863	\$ 970	\$ -	\$ 33,178,606
Grades 4-6	2,495.30	8,419		891	-	23,232,251
Grades 7-8	1,639.74	8,668		918	-	15,718,167
Grades 9-12	3,819.16	10,045	261	1,091	-	43,527,728
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 100,759,121		\$ 3,824,334	\$ 11,073,297	\$ -	\$ 115,656,752
NSS Allowance			-			-
TOTAL BASE	11,230.60	\$ 100,759,121	\$ 3,824,334	\$ 11,073,297	\$ -	\$ 115,656,752
ADD ONS:						
Targeted Instructional Improvement Block Grant					\$ 523,290	\$ 523,290
Home-to-School Transportation					629,271	629,271
Small School District Bus Replacement Program					-	-
ECONOMIC RECOVERY TARGET PAYMENT					-	-
LCFF ENTITLEMENT					\$ 116,809,313	\$ 120,198,269
STATE AID CALCULATION						
Miscellaneous Adjustments					-	-
Adjusted LCFF Entitlement					116,809,313	120,198,269
Local Revenue (including RDA)					(45,049,444)	(45,049,444)
Gross State Aid					\$ 71,759,869	\$ 75,148,825
MINIMUM STATE AID CALCULATION						
	12-13 Rate		2022-23 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA	\$ 5,320.83		11,230.60		\$ 59,756,113	
2012-13 NSS Allowance (deficit)					-	-
Minimum State Aid Adjustments					-	-
Less Current Year Property Taxes/In-Lieu					(45,049,444)	(45,049,444)
Subtotal State Aid for Historical RL/Charter General BG					14,706,669	14,604,509
Categorical funding from 2012-13 net of fair share reduction					10,293,591	10,293,591
Charter School Categorical Block Grant adjusted for ADA					-	-
Minimum State Aid Guarantee Before Proration Factor					25,000,260	24,898,100
Proration Factor					0.00%	0.00%
Minimum State Aid Guarantee					\$ 25,000,260	\$ 24,898,100
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					\$ 71,759,869	\$ 75,148,825
ADDITIONAL STATE AID (Additional SA)					\$ -	\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 116,809,313	\$ 120,198,269
Change Over Prior Year					-2.65% (3,177,046)	2.90% 3,388,956
LCFF Entitlement Per ADA					10,401	10,721
Per-ADA Change Over Prior Year					2.83% 286	3.08% 320
Basic Aid Status (school districts only)					Non-Basic Aid	Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase		2022-23	
State Aid	0.33%		185,931		\$ 57,053,200	
Education Protection Account					14,706,669	
Property Taxes Net of In-Lieu Transfers	0.00%		-		45,049,444	
Charter In-Lieu Taxes	0.00%		-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	0.15%		185,931		\$ 116,809,313	
					Increase	
					2023-24	
	6.12%		3,491,116		\$ 60,544,316	
					14,604,509	
	0.00%		-		45,049,444	
	0.00%		-		-	
	2.99%		3,491,116		\$ 120,198,269	