

**Sierra Sands Unified School District
General Fund Unrestricted
Budget Comparison Report
2021/2022 Second Interim**

		<u>COLUMN A</u> 2021/2022 Second Interim	<u>COLUMN B</u> 2021/2022 First Interim	<u>DIFFERENCE</u>
Projected Fund Balance	Objects			
July 1 Beginning Fund Balance		\$14,525,743	\$14,525,743	
Add: Revenues *	8000-8999	\$46,546,780	\$47,327,683	
Less: Expenditures**	1000-7999	\$57,602,204	\$57,172,527	
June 30 Ending Fund Balance		\$3,470,320	\$4,680,899	
Less: Stores, Prepaid Expenses, & Revolving Cash		\$177,753	\$177,753	
Less: 5% Reserve for Economic Uncertainties		\$4,170,675	\$3,330,962	
Ending Fund Balance as of June 30		<u>-\$878,108</u>	<u>\$1,172,185</u>	
ADD: Revenues				<i>(Column A - Column B)</i>
Local Control Funding Formula (LCFF)	8010-8099	\$50,193,877	\$51,192,416	-\$998,539 ¹
Federal Revenues	8100-8299	\$1,800,000	\$1,800,000	\$0
Other State Revenues	8300-8599	\$1,081,687	\$1,081,687	\$0
Other Local Revenues	8600-8799	\$1,242,038	\$1,123,853	\$118,185 ²
Total Revenues		<u>\$54,317,602</u> a	<u>\$55,197,956</u>	<u>-\$880,354</u>
LESS: Expenditures				<i>(Column B - Column A)</i>
Certificated Salaries	1000-1999	\$18,333,697	\$18,200,612	-\$133,085 ³
Classified Salaries	2000-2999	\$5,387,998	\$5,364,880	-\$23,118 ³
Benefits - Current Employees	3000-3999	\$11,551,346	\$11,563,632	\$12,286 ³
Benefits - Retirees	370X & 390X	\$1,389,047	\$1,389,047	\$0
Books and Supplies	4000-4999	\$1,723,421	\$1,635,648	-\$87,773 ⁴
Services and Operating Expenses	5000-5999	\$4,610,098	\$4,378,291	-\$231,807 ⁵
Capital Outlay	6000-6999	\$1,334,368	\$1,334,368	\$0
	7100-7299 7400-7499	\$150,000	\$150,000	\$0
Other Outgo	7499	\$150,000	\$150,000	\$0
Indirect Costs	7300-7399	-\$223,318	-\$218,523	\$4,795
Total Expenditures		<u>\$44,256,658</u> b	<u>\$43,797,955</u>	<u>-\$458,703</u>
ADD: Interfund Transfers In				<i>(Column A - Column B)</i>
Transfers In - Fund 20 (09/10 OPEB)	8900-8929	\$0	\$0	\$0
Total Interfund Transfers In		<u>\$0</u> c	<u>\$0</u>	<u>\$0</u>
LESS: Interfund Transfers Out				<i>(Column B - Column A)</i>
Transfer Out - Fund 13 (contribution & Bad Debt)	7600-7629	\$845,546	\$874,572	\$29,026 ⁶
Transfer Out - Fund 14 Deferred Maintenance	7600-7629	\$500,000	\$500,000	\$0
Transfer Out - Fund 20 Special Reserves for Other Post Employment Benefits	7600-7629	\$2,000,000	\$2,000,000	\$0
Transfer Out - Fund 40 Special Reserves for Capital Outlay	7600-7629	\$10,000,000	\$10,000,000	\$0
Total Interfund Transfers Out		<u>\$13,345,546</u> d	<u>\$13,374,572</u>	<u>\$29,026</u>
LESS: Contributions (Reduction of Revenue from Unrestricted General Fund) ***				<i>(Column A - Column B)</i>
Special Education - Resource 6500	8980	-\$5,607,964	-\$5,620,906	\$12,942 ⁷
Routine Restricted Maintenance - Resource 8150	8980	-\$1,937,624	-\$1,937,624	\$0
Resource 9021 - Sierra Vista Center	8980	-\$225,233	-\$311,743	\$86,510 ⁷
Total contribution Contributions		<u>-\$7,770,822</u> e	<u>-\$7,870,273</u>	<u>\$99,451</u>
Net Revenue less Expenditures (a + c + e) - (b + d)		<u>-\$11,055,423</u>	<u>-\$9,844,844</u>	

* Revenues equal objects 8XXX and include total revenues, total interfund transfers in, and total contributions.

** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

*** contribution contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a negative because they decrease revenues.

- MINUS SIGNS before a number in the **Difference** column show either decreased revenue or increased expenses. No minus sign in the **Difference** column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

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- 1 Reduction in LCFF funding resulting from reduction in Unduplicated Pupil counts.
- 2 Increase in Other Local Revenues reflects increased projections interest, other income, and bus pass revenue.
- 3 Changes in Salaries & Benefits are related to reconciliation of position control.
- 4 Increase in Books & Supplies is related to posting of site library/textbook carryover budgets and realigning budgets among the elements of expense.
- 5 Increase in Services & Other Operating expenses includes adjustments among all areas of expense.
- 6 Transfers out reduction projects a lower contribution to the Child Nutrition Fund.
- 7 Contributions Special Education and Sierra Vista Education center expenses are projected to be less by \$13K and \$86K respectively.

**Sierra Sands Unified School District
General Fund Restricted
Budget Comparison Report
2021/2022 Second Interim**

	COLUMN A 2021/2022 <u>Second Interim</u>	COLUMN B 2021/2022 <u>First Interim</u>	<u>DIFFERENCE</u>	
Projected Fund Balance				
July 1 Beginning Fund Balance	\$5,213,460	\$5,213,460		
Add: Revenues*	8000-8999 \$36,793,850	\$36,216,838		
Less: Expenditures**	1000-7999 \$40,192,554	\$39,615,540		
June 30 Ending Fund Balance	<u>\$1,814,756</u>	<u>\$1,814,758</u>		
ADD: Revenues			<i>(Column A - Column B)</i>	
Federal Revenues	8100-8299 \$19,028,514	\$18,991,922	\$36,592	1
Other State Revenues	8300-8599 \$9,669,514	\$9,089,643	\$579,871	2
Other Local Revenues	8600-8799 \$325,000	\$265,000	\$60,000	3
Total Revenues	<u>\$29,023,028</u> a	<u>\$28,346,565</u>	<u>\$676,463</u>	
LESS: Expenditures			<i>(Column B - Column A)</i>	
Certificated Salaries	1000-1999 \$11,796,030	\$11,891,031	\$95,001	4
Classified Salaries	2000-2999 \$4,702,066	\$4,684,493	-\$17,573	4
Benefits - Current Employees	3000-3999 \$6,931,722	\$7,423,985	\$492,263	4
Books and Supplies	4000-4999 \$3,472,331	\$3,420,621	-\$51,710	4
Services and Operating Expenses	5000-5999 \$5,304,224	\$6,579,567	\$1,275,343	4
Capital Outlay	6000-6999 \$7,527,765	\$5,133,655	-\$2,394,110	4
Other Outgo (Lease Rev Bond Payment)	7100-7299 \$257,338	\$284,509	\$27,171	5
Indirect Costs	7300-7399 \$201,077	\$197,679	-\$3,398	
Total Expenditures	<u>\$40,192,554</u> b	<u>\$39,615,540</u>	<u>-\$577,014</u>	
LESS: Interfund Transfers Out				
Transfer Out- Fund 40 (RDA Pass-through Funds)	7600-7629 \$0	\$0	\$0	
ADD: Contributions (Reduction of Revenue from Unrestricted General Fund) ***			<i>(Column A - Column B)</i>	
Special Education - Resource 6500	8980 \$5,607,964	\$5,620,906	-\$12,942	6
Routine Restricted Maintenance - Resource 8150	8980 \$1,937,624	\$1,937,624	\$0	
Resource 9021 - Sierra Vista Center	8980 \$225,233	\$311,743	-\$86,510	6
Total Contributions	<u>\$7,770,822</u> d	<u>\$7,870,273</u>	<u>-\$99,451</u>	
Net Revenue less Expenditures (a + d) - b - c	<u>-\$3,398,704</u>	<u>-\$3,398,702</u>		

* Revenues equal objects 8XXX and include total revenues, total interfund transfers in and total contributions.

** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

*** contribution contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a positive because they increase revenues.

- MINUS SIGNS before a number in the Difference column show either decreased revenue or increased expenses. No minus sign in the Difference column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

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- 1 Increases in Federal revenues are \$13K Special Education IDEA, \$19K ESSER III, and \$5K ESSER III Learning Loss allocations.
- 2 Increases in Other State revenues include new allocations of \$350K A-G Completion Improvement Grant, \$170K Universal PreK Grant, and \$56K increase in After School Education & Safety.
- 3 Increases in Other Local revenues reflect projected increase in lease revenues of \$60K from the Sierra Vista Center leases.
- 4 The changes over Certificated & Classified Salaries/Benefits as well as Books/Supplies, Services/Other expenses, and Capital outlay reflect the alignment of Pandemic Relief funding across all areas of expense in line with current expectations.
- 5 The reduction in Debt Service (Other Outgo) reflects the correction of debt service budgets per current debt service schedules.
- 6 See Unrestricted Note #7.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Lori McGuire Telephone: (760) 499-1604
Title: Director of Finance & Budget E-mail: lmcguire@ssusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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	

LCFF CALCULATOR

73742	5 digit District code or 7 digit School code (from the CDS code)	LEA: Sierra Sands Unified
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)	Projection Title: 2021-22 Second Interm FINAL
District	Projection Type	Created by: Lori McGuire
		Email: lmcguire@ssusd.org
1/31/2021	Projection Date	Phone: 760 499-1611

	PY2	PY1	CY	CY1	CY2
Sierra Sands Unified (73742)	2019-20	2020-21	2021-22	2022-23	2023-24

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension	3.26%	0.00%	5.07%	5.33%	3.61%
Statutory COLA	3.26%	2.31%	1.70%	5.33%	3.61%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	70.06785065%	70.07%	70.07%	70.07%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	70.07%	70.07%	70.07%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -

(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

	YES	Is your district required to transfer in-lieu taxes to a charter school?
	NO	Does your district have a necessary small school?

(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

Did your district meet the requirements of funding?	YES	YES	YES	YES	YES
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(b) PROPERTY TAXES

C-1 A-6 Estimated Property Taxes (excluding RDA)	\$ 5,006,817	\$ 5,220,939	\$ 5,145,189	\$ 5,145,189	\$ 5,145,189
B-5 Redevelopment Agency Local Revenue	\$ 1,868,377	\$ 2,023,339	\$ 2,023,339	\$ 2,023,339	\$ 2,023,339
Less In-Lieu transfer	\$ (249,951)	\$ (260,640)	\$ (256,848)	\$ (260,881)	\$ (260,881)
Total Local Revenue	\$ 6,625,243	\$ 6,983,638	\$ 6,911,680	\$ 6,907,647	\$ 6,907,647

(d) UNDUPLICATED PUPIL PERCENTAGE

A-1.2 / A-3.2 District Enrollment (second prior year)	5,085	5,118			
A-1.1 / A-3.1 District Enrollment (first prior year)	5,118	5,180			
A-1 / A-3 District Enrollment	5,180	4,949	5,100	5,100	5,100
Total Enrollment	5,180	4,949	5,100	5,100	5,100
B-1.2 / B-3.2 District Unduplicated Pupil Count (second prior year)	2,855	3,286			
B-1.1 / B-3.1 District Unduplicated Pupil Count (first prior year)	3,286	2,809			
B-1 / B-3 District Unduplicated Pupil Count	2,809	2,874	2,875	2,805	2,805
Total Unduplicated Pupil Count	2,809	2,874	2,875	2,805	2,805
3-yr rolling percentage	54.23%	58.07%	56.37%	55.00%	55.00%
C-1 Single Year Unduplicated Pupil Percentage	58.18%	58.82%	56.20%	56.47%	55.46%

(e) AVERAGE DAILY ATTENDANCE (ADA)

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)					
B-1, D-6 Grades TK-3		1,514.16	1,514.16	1,394.03	1,474.18
B-2, D-7 Grades 4-6		1,123.00	1,123.00	1,093.26	1,113.09
B-3, D-8 Grades 7-8		779.56	779.56	750.53	769.88
B-4, D-9 Grades 9-12		1,508.28	1,512.17	1,450.91	1,491.75
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)					
E-1, D-17 Grades TK-3		-	-	0.20	-
E-2, D-18 Grades 4-6		-	-	-	-
E-3, D-19 Grades 7-8		-	-	-	-
E-4, D-20 Grades 9-12		3.89	-	-	-
DISTRICT TOTAL		4,928.89	4,928.89	4,688.93	4,848.90
RATIO: District ADA-to-Enrollment		95.15%	99.59%	91.94%	95.08%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%

(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)

1	Charter Name	Ridgecrest Charter (Close FY 2018/2019)
	Charter ADA by grade span	
	Grades K-3	-
	Grades 4-6	-
	Grades 7-8	-
	Grades 9-12	-
	Total ADA	-
2	Charter Name	Ridgecrest Elementary Academy for Language, Music, & Science (Opened FY 2019/2020) REALMS
	Charter ADA by grade span	
	Grades K-3	154.21
	Grades 4-6	104.78
	Grades 7-8	-
	Grades 9-12	-
	Total ADA	258.99

Sierra Sands Unified (73742) - 2021-22 Second Inteirm FINAL

1/31/2021

	2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	0.00%	5.07%	5.33%	3.61%
LCFF Entitlement				
Base Grant	\$40,824,166.00	\$42,896,968.00	\$44,457,196.00	\$46,062,852.00
Grade Span Adjustment	\$1,580,299.00	\$1,660,696.00	\$1,705,915.00	\$1,769,481.00
Supplemental Grant	\$4,988,462.00	\$5,008,281.00	\$5,213,662.00	\$5,305,562.00
Concentration Grant	\$809,926.00	\$347,549.00	\$441,089.00	\$143,019.00
Add-ons: Targeted Instructional Improvement Block Grant	\$213,933.00	\$213,933.00	\$213,933.00	\$213,933.00
Add-ons: Home-to-School Transportation	\$532,175.00	\$532,175.00	\$532,175.00	\$532,175.00
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$48,948,961.00	\$50,659,602.00	\$52,563,970.00	\$54,027,022.00
LCFF Entitlement Per ADA	\$ 9,931.00	\$ 10,278.00	\$ 10,840.00	\$ 11,142.00
Total LCFF Entitlement	\$ 48,948,961.00	\$ 50,659,602.00	\$ 52,563,970.00	\$ 54,027,022.00
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 18,634,448	\$ 18,635,204	\$ 18,332,045	\$ 18,332,045
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 18,634,448	\$ 18,635,204	\$ 18,332,045	\$ 18,332,045
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 39,141.00	\$ 1.00	\$ -	\$ -
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 42,404,465	\$ 44,557,664	\$ 46,163,111	\$ 47,832,333
Supplemental and Concentration Grant funding in the LCAP year	\$ 5,798,388	\$ 5,355,830	\$ 5,654,751	\$ 5,448,581
Percentage to Increase or Improve Services	13.67%	12.02%	12.25%	11.39%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Total Enrollment	4,949	5,100	5,100	5,100
Total Unduplicated Pupil Count	2,874	2,875	2,805	2,805
Rolling %, Supplemental Grant	58.8200%	56.2000%	56.4700%	55.4600%
Rolling %, Concentration Grant	58.8200%	56.2000%	56.4700%	55.4600%
SUMMARY OF LCFF ADA				
TOTAL FUNDED ADA				
Grades TK-3	1,514.16	1,514.36	1,474.18	1,474.18
Grades 4-6	1,123.00	1,123.00	1,113.09	1,113.09
Grades 7-8	779.56	779.56	769.88	769.88
Grades 9-12	1,512.17	1,512.17	1,491.75	1,491.75
Total	4,928.89	4,929.09	4,848.90	4,848.90
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	240.16	-	26.73

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)	4,928.89	4,928.89	4,928.89	4,928.89	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,928.89	4,928.89	4,928.89	4,928.89	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,928.89	4,928.89	4,928.89	4,928.89	0.00	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)						

ACTUAL AND PROJECTED MONTHLY CASH FLOWS
2021-2022
GENERAL FUND
Actuals To: 01/31/2022
Estimated Actuals

District: Sierra Sands Unified

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	19,184,979	4,839,025	10,436,958	12,976,600	11,660,116	10,725,867	22,028,668	20,981,938	20,066,277	18,354,583	13,573,231	9,160,801	4,794,072	19,184,979
B. RECEIPTS	Objects													
Revenue Limit:														
Property Tax	8020-8079	41,088	79,651	447,053	94,530	247,866	2,402,812	1,160,490	220,470	21,695	1,570,178	425,158	457,537	7,168,528
State Aid 8010-8011	8010-8011	1,684,599	1,684,599	3,032,278	3,032,278	3,032,278	3,032,278	3,032,278	2,524,152	1,014,495	1,014,495	1,014,495	1,014,493	25,112,718
State Aid 8013-8019	8013-8019	0	0	0	0	0	0	0	(122,682)	0	0	0	0	(122,682)
EPA Fund 8012	8012-8012	0	0	3,102,261	0	0	3,102,261	0	0	3,102,261	0	0	9,328,421	0
Other	8080-8099	(14,181)	(15,201)	(30,402)	(20,268)	(20,268)	(20,268)	(20,268)	(20,268)	(23,931)	(23,931)	(23,931)	(489,656)	(722,573)
Federal Revenues	8100-8299	970,773	986,143	15,322	(626,893)	132,089	5,987,007	(4,921,454)	1,714,459	18,582	605,612	200,099	10,746,775	5,000,000
Other State Revenues	8300-8599	405,420	195,871	1,176,630	206,344	917,879	1,554,220	1,982,361	427,584	331,646	227,224	797,872	1,778,150	750,000
Other Local Revenues	8600-8799	(159,578)	1,514	169,171	149,467	68,005	1,107,238	47,689	50,798	25,383	28,888	19,111	59,352	1,567,038
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8931-8979	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS		0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables	9120-9499	371,383	10,225,978	(11,729)	1,416,253	67,221	21,478	6,308,895	333,479	(285,213)	(5,223)	1,703	3,316,686	0
TOTAL RECEIPTS		3,299,504	13,158,555	7,900,584	4,251,711	4,445,070	17,187,026	7,589,991	5,127,992	4,204,918	3,417,243	2,434,507	26,211,758	5,750,000
C. DISBURSEMENTS														
Certificated Salary	1000-1999	218,703	2,296,680	2,316,122	2,357,919	2,411,467	2,475,379	2,354,264	2,401,022	2,373,265	2,373,265	2,373,265	2,373,265	3,805,111
Classified Salary	2000-2999	338,886	761,827	793,892	802,852	805,717	802,729	811,645	806,740	805,937	805,937	805,937	975,000	772,965
Employee Benefits	3000-3999	968,988	1,416,319	1,637,937	1,479,435	1,539,978	1,570,477	1,545,385	1,534,716	1,532,035	1,532,035	1,532,035	2,050,740	19,872,115
Supplies	4000-4999	55,267	143,397	327,708	114,926	222,890	145,533	386,058	860,946	374,738	582,585	488,312	913,140	580,253
Services	5000-5999	1,379,998	530,268	763,607	664,066	671,426	631,890	1,081,964	620,529	233,790	812,837	813,624	884,938	825,386
Capital Outlays	6000-6599	0	1,761,615	12,472	9,958	58,112	538,230	2,560,332	0	427,018	1,498,147	826,985	939,452	229,812
Other Outgo	7000-7599	0	1,944	(3,483)	319,109	0	(3,005)	(35)	(216,975)	(4,220)	471,951	(175,667)	(4,522)	385,097
Interfund Transfers Out	7600-7629	500,000	0	0	0	0	0	0	0	0	0	0	12,845,546	0
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS Payments	9640-9640	0	0	0	0	0	0	0	0	0	0	0	0	0
9500-														
Liabilities (including Def Rev)	9630,9650	14,183,616	648,572	(487,313)	(180,070)	(330,271)	(277,008)	(102,892)	36,675	174,049	121,838	182,446	10,119,633	0
TOTAL DISBURSEMENTS		17,645,458	7,560,622	5,360,942	5,568,195	5,379,319	5,884,225	8,636,721	6,043,653	5,916,612	8,198,595	6,846,937	30,578,487	8,264,267
D. NET CASH FLOW		(14,345,954)	5,597,933	2,539,642	(1,316,484)	(934,249)	11,302,801	(1,046,730)	(915,661)	(1,711,694)	(4,781,352)	(4,412,430)	(4,366,729)	(2,514,267)
E. ENDING CASH		4,839,025	10,436,958	12,976,600	11,660,116	10,725,867	22,028,668	20,981,938	20,066,277	18,354,583	13,573,231	9,160,801	4,794,072	2,279,805

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	50,193,877.00	3.79%	52,098,246.00	2.81%	53,561,298.00
2. Federal Revenues	8100-8299	1,800,000.00	0.00%	1,800,000.00	0.00%	1,800,000.00
3. Other State Revenues	8300-8599	1,081,687.00	-7.55%	1,000,000.00	0.00%	1,000,000.00
4. Other Local Revenues	8600-8799	1,242,038.38	-73.03%	335,000.00	0.00%	335,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,770,821.98)	3.69%	(8,057,565.31)	2.90%	(8,291,234.70)
6. Total (Sum lines A1 thru A5c)		46,546,780.40	1.35%	47,175,680.69	2.61%	48,405,063.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,333,697.24		20,237,334.14
b. Step & Column Adjustment				297,836.11		311,810.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,605,800.79		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,333,697.24	10.38%	20,237,334.14	1.54%	20,549,144.32
2. Classified Salaries						
a. Base Salaries				5,387,998.10		6,091,328.62
b. Step & Column Adjustment				89,716.90		93,793.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				613,613.62		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,387,998.10	13.05%	6,091,328.62	1.54%	6,185,122.55
3. Employee Benefits	3000-3999	12,940,393.13	13.79%	14,725,474.28	4.83%	15,436,073.00
4. Books and Supplies	4000-4999	1,723,421.19	3.69%	1,787,015.43	2.90%	1,838,838.88
5. Services and Other Operating Expenditures	5000-5999	4,610,098.46	3.69%	4,780,211.09	2.90%	4,918,837.21
6. Capital Outlay	6000-6999	1,334,368.16	-94.00%	80,000.00	0.00%	80,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	150,000.00	-13.33%	130,000.00	-15.38%	110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(223,318.21)	3.69%	(231,558.65)	-100.00%	(1.03)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,345,545.67	-93.50%	867,952.63	2.90%	893,123.26
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		57,602,203.74	-15.86%	48,467,757.54	3.18%	50,011,138.19
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(11,055,423.34)		(1,292,076.85)		(1,606,074.89)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,525,743.25		3,470,319.91		2,178,243.06
2. Ending Fund Balance (Sum lines C and D1)		3,470,319.91		2,178,243.06		572,168.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	175,000.00		175,000.00		175,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,295,319.91		3,532,215.46		3,592,722.45
2. Unassigned/Unappropriated	9790	0.00		(1,528,972.40)		(3,195,554.28)
f. Total Components of Ending Fund Balance		3,470,319.91		2,178,243.06		572,168.17
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,295,319.91		3,532,215.46		3,592,722.45
c. Unassigned/Unappropriated	9790	0.00		(1,528,972.40)		(3,195,554.28)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	5,906,820.59		5,906,820.59		5,906,820.59
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		9,202,140.50		7,910,063.65		6,303,988.76
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached Assumptions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	19,028,514.12	-78.98%	4,000,000.00	0.00%	4,000,000.00
3. Other State Revenues	8300-8599	9,669,514.03	-12.09%	8,500,000.00	0.00%	8,500,000.00
4. Other Local Revenues	8600-8799	325,000.00	0.00%	325,000.00	0.00%	325,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,770,821.98	3.69%	8,057,565.31	2.90%	8,291,234.70
6. Total (Sum lines A1 thru A5c)		36,793,850.13	-43.24%	20,882,565.31	1.12%	21,116,234.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,796,030.12		6,344,581.61
b. Step & Column Adjustment				97,648.28		102,086.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,549,096.79)		(551,862.10)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,796,030.12	-46.21%	6,344,581.61	-7.09%	5,894,805.91
2. Classified Salaries						
a. Base Salaries				4,702,065.96		4,088,953.33
b. Step & Column Adjustment				60,870.67		63,637.24
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(673,983.30)		(209,909.03)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,702,065.96	-13.04%	4,088,953.33	-3.58%	3,942,681.54
3. Employee Benefits	3000-3999	6,931,721.81	-7.38%	6,420,088.27	1.69%	6,528,530.07
4. Books and Supplies	4000-4999	3,472,331.40	-32.39%	2,347,597.40	2.90%	2,415,677.72
5. Services and Other Operating Expenditures	5000-5999	5,304,224.23	-52.87%	2,500,000.00	2.90%	2,572,500.00
6. Capital Outlay	6000-6999	7,527,765.31	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	257,338.28	3.69%	266,834.06	2.90%	274,572.25
8. Other Outgo - Transfers of Indirect Costs	7300-7399	201,077.21	3.69%	208,496.96	2.90%	214,543.37
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		40,192,554.32	-44.82%	22,176,551.63	-1.50%	21,843,310.86
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,398,704.19)		(1,293,986.32)		(727,076.16)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,213,459.93		1,814,755.74		520,769.42
2. Ending Fund Balance (Sum lines C and D1)		1,814,755.74		520,769.42		(206,306.74)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,814,755.74		520,769.42		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		(206,306.74)
f. Total Components of Ending Fund Balance		1,814,755.74		520,769.42		(206,306.74)
(Line D3f must agree with line D2)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	50,193,877.00	3.79%	52,098,246.00	2.81%	53,561,298.00
2. Federal Revenues	8100-8299	20,828,514.12	-72.15%	5,800,000.00	0.00%	5,800,000.00
3. Other State Revenues	8300-8599	10,751,201.03	-11.64%	9,500,000.00	0.00%	9,500,000.00
4. Other Local Revenues	8600-8799	1,567,038.38	-57.88%	660,000.00	0.00%	660,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		83,340,630.53	-18.34%	68,058,246.00	2.15%	69,521,298.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,129,727.36		26,581,915.75
b. Step & Column Adjustment				395,484.39		413,896.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,943,296.00)		(551,862.10)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,129,727.36	-11.78%	26,581,915.75	-0.52%	26,443,950.23
2. Classified Salaries						
a. Base Salaries				10,090,064.06		10,180,281.95
b. Step & Column Adjustment				150,587.57		157,431.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(60,369.68)		(209,909.03)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,090,064.06	0.89%	10,180,281.95	-0.52%	10,127,804.09
3. Employee Benefits	3000-3999	19,872,114.94	6.41%	21,145,562.55	3.87%	21,964,603.07
4. Books and Supplies	4000-4999	5,195,752.59	-20.42%	4,134,612.83	2.90%	4,254,516.60
5. Services and Other Operating Expenditures	5000-5999	9,914,322.69	-26.57%	7,280,211.09	2.90%	7,491,337.21
6. Capital Outlay	6000-6999	8,862,133.47	-99.10%	80,000.00	0.00%	80,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	407,338.28	-2.58%	396,834.06	-3.09%	384,572.25
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,241.00)	3.69%	(23,061.69)	-1030.30%	214,542.34
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,345,545.67	-93.50%	867,952.63	2.90%	893,123.26
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		97,794,758.06	-27.76%	70,644,309.17	1.71%	71,854,449.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(14,454,127.53)		(2,586,063.17)		(2,333,151.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,739,203.18		5,285,075.65		2,699,012.48
2. Ending Fund Balance (Sum lines C and D1)		5,285,075.65		2,699,012.48		365,861.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	175,000.00		175,000.00		175,000.00
b. Restricted	9740	1,814,755.74		520,769.42		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,295,319.91		3,532,215.46		3,592,722.45
2. Unassigned/Unappropriated	9790	0.00		(1,528,972.40)		(3,401,861.02)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,285,075.65		2,699,012.48		365,861.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,295,319.91		3,532,215.46		3,592,722.45
c. Unassigned/Unappropriated	9790	0.00		(1,528,972.40)		(3,195,554.28)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(206,306.74)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	5,906,820.59		5,906,820.59		5,906,820.59
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,202,140.50		7,910,063.65		6,097,682.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.41%		11.20%		8.49%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,928.89		4,848.90		4,848.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		97,794,758.06		70,644,309.17		71,854,449.05
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		97,794,758.06		70,644,309.17		71,854,449.05
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,933,842.74		2,119,329.28		2,155,633.47
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,933,842.74		2,119,329.28		2,155,633.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Sierra Sands Unified School District
2021-2022 Second Interim
Multi-Year Projection Assumptions for 2022-23 and 2023-24
Unrestricted General Fund

	2022-2023	2023-2024
LCFF	5.33% COLA Base Grant increase ~ \$1.5M Grade Span Adjustment decrease ~ \$45K Supplemental Grant increase ~ \$200K Concentration Grant increase ~ \$93K	3.61% COLA Base Grant increase ~ \$1.6M Grade Span Adjustment increase ~ \$63K Supplemental Grant Increase ~ \$92K Concentration Grant decrease ~ \$298K
Federal Revenues	No change in Federal Revenues	No change in Federal Revenues
Other State Revenues	No change in Other State Revneues	No change in Other State Revneues
Local Revenues	Less \$800K for 2021-22 Electric Bus G	No change in Other Local Revenues
Other Financing Sources	None	None
Contributions to SPED Routine Restricted Maint	Increase of approximately \$287K	Increase of approximately \$234K
Certificated Salaries	1.5% Step/Column - Increase \$298K 3% On-Schedule - Increase ~\$500K	1.5% Step/Column - Increase \$312K
Classified Salaries	1.5% Step/Column - Increase \$90K 3% On-Schedule - Increase ~\$161K	1.5% Step/Column - Increase \$94K
Benefits	STRS 19.10% ~ increase \$763K PERS 26.10% ~ increase \$355K Health & Welfare 7% Increase ~ \$416K Active Employees ~ \$97K Retirees	STRS 19.10% ~ increase \$60K PERS 27.10% ~ increase \$86K Health & Welfare 7% Increase ~ \$445K Active Employees ~ \$104K Retirees
Books & Supplies	Plus California CPI 3.69%	Plus California CPI 2.90%
Services & Operations	Plus California CPI 3.69%	Plus California CPI 2.90%
Capital Outlay	Less \$1.2M two electric buses & two diesel buses	No Change
Other Outgo (Debt Service)	No change	No Change
Other Financing Uses	Increase of approximately \$22K for Child Nutrition Services Program contribution	Increase of approximately \$25K for Child Nutrition Services Program contribution

**Sierra Sands Unified School District
2021-2022 Second Interim
Multi-Year Projection Assumptions for 2022-23 and 2023-24
Restricted General Fund**

	2022-2023	2023-2024
Federal Revenues	Reduction ~ \$15M No New CARES Funds or Restricted Carryover	No change
State Revenues	Reduction ~ \$1.1M No New CARES Funds or Restricted Carryover	No change
Local Revenues	No Change	No change
Contributions to SPED and Routine Restricted Maint.	Increase of approximately \$287K	Increase of approximately \$234K
Certificated Salaries	1.5% Step/Column - increase \$97K Less STEAM Grant salaries Less ESSER/CARES costs 3% On-Schedule - Increase ~ \$357K	1.5% Step/Column - increase \$102K Less Math Grant salaries
Classified Salaries	1.5% Step/Column - increase \$61K Less ESSER/CARES costs 3% On-Schedule - Increase ~ \$141K	1.5% Step/Column - increase \$64K
Benefits	STRS 19.10% ~ increase \$285K PERS 26.10% ~ increase \$174K Health & Welfare 7% increase ~ \$206K Active Employees	STRS 19.10% ~ increase \$85K PERS 27.10% ~ increase \$30K Health & Welfare 7% Increase ~ \$220K Active Employees
Books & Supplies	Plus California CPI 3.69% Less STEAM Grant budgets Less ESSER/CARES costs	Plus California CPI 2.90% Less Math Grant budgets
Services & Operations	Plus California CPI 3.69% Less STEAM Grant budgets Less ESSER/CARES costs	Plus California CPI 2.90% Less Math Grant budgets
Capital Outlay	Less ESSER/CARES costs (HVAC Project \$5M)	No change
Other Outgo	No Change	No change

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	4,928.89	4,928.89	
	Charter School	0.00	0.00	
	Total ADA	4,928.89	4,928.89	0.0%
1st Subsequent Year (2022-23)	District Regular	4,845.95	4,845.95	
	Charter School	0.00	0.00	
	Total ADA	4,845.95	4,845.95	0.0%
2nd Subsequent Year (2023-24)	District Regular	4,845.95	4,845.95	
	Charter School	0.00	0.00	
	Total ADA	4,845.95	4,845.95	0.0%

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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	5,094	5,100		
Charter School				
Total Enrollment	5,094	5,100	0.1%	Met
1st Subsequent Year (2022-23)				
District Regular	5,094	5,100		
Charter School				
Total Enrollment	5,094	5,100	0.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	5,094	5,100		
Charter School				
Total Enrollment	5,094	5,100	0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	4,862	5,118	
Charter School			
Total ADA/Enrollment	4,862	5,118	95.0%
Second Prior Year (2019-20)			
District Regular	4,929	5,185	
Charter School			
Total ADA/Enrollment	4,929	5,185	95.1%
First Prior Year (2020-21)			
District Regular	4,929	4,949	
Charter School	0		
Total ADA/Enrollment	4,929	4,949	99.6%
Historical Average Ratio:			96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

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	4,929	5,100		
Charter School	0			
Total ADA/Enrollment	4,929	5,100	96.6%	Met
1st Subsequent Year (2022-23)				
District Regular	4,846	5,100		
Charter School	0			
Total ADA/Enrollment	4,846	5,100	95.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	4,846	5,100		
Charter School	0			
Total ADA/Enrollment	4,846	5,100	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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2021-22)	51,918,978.00	50,916,450.00	-1.9%	Met
1st Subsequent Year (2022-23)	51,354,863.00	52,098,246.00	1.4%	Met
2nd Subsequent Year (2023-24)	51,863,758.00	53,561,298.00	3.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Changes in ADA estimates, Governor's Budget Proposals COLA changes, and other mitigating factors create the changes as seen here.

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)	36,493,448.75	43,706,520.91	83.5%
Second Prior Year (2019-20)	38,041,711.93	44,900,808.19	84.7%
First Prior Year (2020-21)	35,028,687.35	39,961,950.50	87.7%
Historical Average Ratio:			85.3%

	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):	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

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)	36,662,088.47	44,256,658.07	82.8%	Met
1st Subsequent Year (2022-23)	41,054,137.04	47,599,804.91	86.2%	Met
2nd Subsequent Year (2023-24)	42,170,339.87	49,118,014.93	85.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	20,791,921.67	20,828,514.12	0.2%	No
1st Subsequent Year (2022-23)	5,800,000.00	5,800,000.00	0.0%	No
2nd Subsequent Year (2023-24)	5,800,000.00	5,800,000.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	10,171,329.67	10,751,201.03	5.7%	Yes
1st Subsequent Year (2022-23)	8,000,000.00	9,500,000.00	18.8%	Yes
2nd Subsequent Year (2023-24)	8,000,000.00	9,500,000.00	18.8%	Yes

Explanation:
(required if Yes)

Changes in Other State Revenue reflect the assumption of the NEW Expanded Learning Oportunities Program ongoing funding

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	1,388,853.25	1,567,038.38	12.8%	Yes
1st Subsequent Year (2022-23)	515,000.00	660,000.00	28.2%	Yes
2nd Subsequent Year (2023-24)	515,000.00	660,000.00	28.2%	Yes

Explanation:
(required if Yes)

Changes in Other Local Revenue reflect the resumption of Lease Revenue from the Sierra Vista Education Center now that all 2019 earthquake repairs are complete.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	5,056,268.94	5,195,752.59	2.8%	No
1st Subsequent Year (2022-23)	2,653,992.46	4,134,612.83	55.8%	Yes
2nd Subsequent Year (2023-24)	2,716,626.68	4,254,516.60	56.6%	Yes

Explanation:
(required if Yes)

Changes in Books and Supplies budgets in the out years reflect the assumption of the NEW Expanded Learning Oportunities Program ongoing expeneidures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	10,957,857.69	9,914,322.69	-9.5%	Yes
1st Subsequent Year (2022-23)	7,060,565.47	7,280,211.09	3.1%	No
2nd Subsequent Year (2023-24)	7,227,194.82	7,491,337.21	3.7%	No

Explanation:
(required if Yes)

Changes in Services and Other Operating Expenditures reflects the change in assumption for the pLTE Technology project costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	32,352,104.59	33,146,753.53	2.5%	Met
1st Subsequent Year (2022-23)	14,315,000.00	15,960,000.00	11.5%	Not Met
2nd Subsequent Year (2023-24)	14,315,000.00	15,960,000.00	11.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	16,014,126.63	15,110,075.28	-5.6%	Not Met
1st Subsequent Year (2022-23)	9,714,557.93	11,414,823.92	17.5%	Not Met
2nd Subsequent Year (2023-24)	9,943,821.50	11,745,853.81	18.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Changes in Other State Revenue reflect the assumption of the NEW Expanded Learning Oportunities Program ongoing funding

Explanation:

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

Changes in Other Local Revenue reflect the resumption of Lease Revenue from the Sierra Vista Education Center now that all 2019 earthquake repairs are complete.

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

Explanation:

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

Changes in Books and Supplies budgets in the out years reflect the assumption of the NEW Expanded Learning Oportunities Program ongoing expeneidtures.

Explanation:

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

Changes in Services and Other Operating Expenditures reflects the change in assumption for the pLTE Technology project costs.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,937,624.39	1,937,624.39	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,937,624.39	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.4%	11.2%	8.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.1%	3.7%	2.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(11,055,423.34)	57,602,203.74	19.2%	Not Met
1st Subsequent Year (2022-23)	(1,292,076.85)	48,467,757.54	2.7%	Met
2nd Subsequent Year (2023-24)	(1,606,074.89)	50,011,138.19	3.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Current budgets reflect the districts intent to utilize one time funds. 2nd subsequent year budgets reflect estimated increases in expenditures based on rising costs.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	5,285,075.65	Met
1st Subsequent Year (2022-23)	2,699,012.48	Met
2nd Subsequent Year (2023-24)	365,861.43	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	6,000,000.00	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.)	4,929	4,849	4,849
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):

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	97,794,758.06	70,644,309.17	71,854,449.05
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	97,794,758.06	70,644,309.17	71,854,449.05
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,933,842.74	2,119,329.28	2,155,633.47
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,933,842.74	2,119,329.28	2,155,633.47

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,295,319.91	3,532,215.46	3,592,722.45
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	(1,528,972.40)	(3,195,554.28)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	(206,306.74)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	5,906,820.59	5,906,820.59	5,906,820.59
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	9,202,140.50	7,910,063.65	6,097,682.02
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.41%	11.20%	8.49%
District's Reserve Standard (Section 10B, Line 7):	2,933,842.74	2,119,329.28	2,155,633.47
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 first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(7,870,273.40)	(7,770,821.98)	-1.3%	(99,451.42)	Met
1st Subsequent Year (2022-23)	(8,585,666.14)	(8,057,565.31)	-6.2%	(528,100.83)	Not Met
2nd Subsequent Year (2023-24)	(8,788,287.86)	(8,291,234.70)	-5.7%	(497,053.16)	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	13,374,571.84	13,345,545.67	-0.2%	(29,026.17)	Met
1st Subsequent Year (2022-23)	897,747.99	867,952.63	-3.3%	(29,795.36)	Met
2nd Subsequent Year (2023-24)	918,934.84	893,123.26	-2.8%	(25,811.58)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Projections reflect proposed increases in Special Education Funding thus reducing the Special Education Contribution, as well as the resumption of Sierra Vista Education Center Lease Revenues reducing the necessary contribution for that resource.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred
 since first interim projections?
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	5	FD 01 RE 0000; FD 35 RE 0000 FEDERAL SUBS	1223695	8,650,000
General Obligation Bonds	9	FD 51 OB 8571, 8611, 8614, 8660	1525549	7,782,142
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
LEASE REVENUE REFUNDING BON	12	FD 01 RE 9021; OB 8650 8989	208430	2,283,289
TOTAL:				18,715,431

Type of Commitment (continued)	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	1,239,425	1,209,155	1,207,965	1,192,235
General Obligation Bonds	1,471,173	1,525,549	1,583,617	1,644,808
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
LEASE REVENUE REFUNDING BOND	259,285	265,257	259,369	261,240
Total Annual Payments:	2,969,883	2,999,961	3,050,951	3,098,283
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Progressive increases in annual principal payments are per the Debt Service Schedule for all debt obligations.

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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	22,199,142.00	22,199,142.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	22,199,142.00	22,199,142.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jul 01, 2019	Jul 01, 2019

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	1,585,491.00	1,585,491.00
1st Subsequent Year (2022-23)	1,585,491.00	1,585,491.00
2nd Subsequent Year (2023-24)	1,585,491.00	1,585,491.00
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)	1,389,047.28	1,389,047.28
1st Subsequent Year (2022-23)	1,389,047.28	1,389,047.28
2nd Subsequent Year (2023-24)	1,389,047.28	1,389,047.28
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	1,585,491.00	1,585,491.00
1st Subsequent Year (2022-23)	1,585,491.00	1,585,491.00
2nd Subsequent Year (2023-24)	1,585,491.00	1,585,491.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	82	82
1st Subsequent Year (2022-23)	82	82
2nd Subsequent Year (2023-24)	82	82

4. Comments:

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

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

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

No

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

n/a

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

n/a

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	286.8	286.8	286.8	286.8

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

229,814

7. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
689,442	699,784	0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
4,867,148	5,207,848	5,572,397
90.0%	90.0%	90.0%
5.2%	7.0%	7.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
344,720	349,891	355,139
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	195.0	195.0	195.0	195.0

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

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

Negotiations Settled Since First Interim Projections

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

5. Salary settlement:

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

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	306,900	311,504	0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3,603,395	3,855,633	4,125,527
100.0%	100.0%	100.0%
5.2%	7.0%	7.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
153,506	155,809	158,146
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	29.0	29.0	29.0	29.0

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits
4. Amount included for any tentative salary schedule increases
- | | Current Year
(2021-22) | 1st Subsequent Year
(2022-23) | 2nd Subsequent Year
(2023-24) |
|--|---------------------------|----------------------------------|----------------------------------|
| | | | |

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

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

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A.6 - The district shares the cost of current h/w benefits based on 90/10 split for active certificated, confidential, and management employees. Eligible retirees up to age 65 receive 100% district paid (uncapped) h/w benefits.

End of School District Second Interim Criteria and Standards Review

Description	Resource Codes	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	51,192,416.00	51,192,416.00	29,067,743.66	50,193,877.00	(98,539.00)	-2.0%
2) Federal Revenue		8100-8299	1,800,000.00	1,800,000.00	8,607.00	1,800,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,081,687.00	1,081,687.00	552,719.77	1,081,687.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,123,853.25	1,123,853.25	79,124.49	1,242,038.38	118,185.13	10.5%
5) TOTAL, REVENUES			55,197,956.25	55,197,956.25	29,708,194.92	54,317,602.38		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,200,611.74	18,200,611.74	11,101,069.91	18,333,697.24	(133,085.50)	-0.7%
2) Classified Salaries		2000-2999	5,364,880.42	5,364,880.42	3,181,189.62	5,387,998.10	(23,117.68)	-0.4%
3) Employee Benefits		3000-3999	12,952,678.81	12,952,678.81	7,500,760.50	12,940,393.13	12,285.68	0.1%
4) Books and Supplies		4000-4999	1,635,647.79	1,635,647.79	810,801.52	1,723,421.19	(87,773.40)	-5.4%
5) Services and Other Operating Expenditures		5000-5999	4,378,290.76	4,378,290.76	3,890,957.26	4,610,098.46	(231,807.70)	-5.3%
6) Capital Outlay		6000-6999	1,334,368.16	1,334,368.16	0.00	1,334,368.16	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	150,000.00	150,000.00	291,937.50	150,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(218,522.83)	(218,522.83)	(60,374.28)	(223,318.21)	4,795.38	-2.2%
9) TOTAL, EXPENDITURES			43,797,954.85	43,797,954.85	26,716,342.03	44,256,658.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,400,001.40	11,400,001.40	2,991,852.89	10,060,944.31		
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	13,374,571.84	13,374,571.84	500,000.00	13,345,545.67	29,026.17	0.2%
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	(7,870,273.40)	(7,870,273.40)	0.00	(7,770,821.98)	99,451.42	-1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,244,845.24)	(21,244,845.24)	(500,000.00)	(21,116,367.65)		

Description	Resource Codes	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)			(9,844,843.84)	(9,844,843.84)	2,491,852.89	(11,055,423.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,525,743.25	14,525,743.25		14,525,743.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,525,743.25	14,525,743.25		14,525,743.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,525,743.25	14,525,743.25		14,525,743.25		
2) Ending Balance, June 30 (E + F1e)			4,680,899.41	4,680,899.41		3,470,319.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	75,000.00	75,000.00		75,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,505,899.41	4,505,899.41		3,295,319.91		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	26,054,958.00	26,054,958.00	18,530,588.00	25,112,718.00	(942,240.00)	-3.6%
Education Protection Account State Aid - Current Year		8012	18,619,741.00	18,619,741.00	6,204,522.00	18,635,204.00	15,463.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	23,048.00	23,048.00	5,222.64	33,756.00	10,708.00	46.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	33,871.97	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,870,433.00	4,870,433.00	2,677,745.64	5,009,795.00	139,362.00	2.9%
Unsecured Roll Taxes		8042	597,886.00	597,886.00	525,048.49	507,222.00	(90,664.00)	-15.2%
Prior Years' Taxes		8043	18,583.00	18,583.00	5,626.38	3,637.00	(14,946.00)	-80.4%
Supplemental Taxes		8044	175,809.00	175,809.00	123,361.00	194,247.00	18,438.00	10.5%
Education Revenue Augmentation Fund (ERAF)		8045	(464,819.00)	(464,819.00)	0.00	(603,468.00)	(138,649.00)	29.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,023,339.00	2,023,339.00	1,098,198.55	2,023,339.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,414.99	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			51,918,978.00	51,918,978.00	29,208,599.66	50,916,450.00	(1,002,528.00)	-1.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(465,725.00)	(465,725.00)	0.00	(465,725.00)	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	(260,837.00)	(260,837.00)	(140,856.00)	(256,848.00)	3,989.00	-1.5%
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			51,192,416.00	51,192,416.00	29,067,743.66	50,193,877.00	(998,539.00)	-2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,800,000.00	1,800,000.00	8,607.00	1,800,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,800,000.00	1,800,000.00	8,607.00	1,800,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	207,558.00	207,558.00	207,558.00	207,558.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	839,129.00	839,129.00	345,161.77	839,129.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,081,687.00	1,081,687.00	552,719.77	1,081,687.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	15,000.00	8,750.00	15,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	69,740.94	120,000.00	70,000.00	140.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(159,162.77)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	20,677.49	20,677.49	20,677.49	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	4.01	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	978,353.25	978,353.25	139,114.82	1,005,860.89	27,507.64	2.8%
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	80,500.00	80,500.00	0.00	80,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,123,853.25	1,123,853.25	79,124.49	1,242,038.38	118,185.13	10.5%
TOTAL, REVENUES			55,197,956.25	55,197,956.25	29,708,194.92	54,317,602.38	(880,353.87)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	15,169,221.71	15,169,221.71	9,008,520.78	15,324,732.71	(155,511.00)	-1.0%
Certificated Pupil Support Salaries		1200	739,533.00	739,533.00	734,995.90	716,500.00	23,033.00	3.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,174,228.03	2,174,228.03	1,356,365.23	2,174,228.03	0.00	0.0%
Other Certificated Salaries		1900	117,629.00	117,629.00	1,188.00	118,236.50	(607.50)	-0.5%
TOTAL, CERTIFICATED SALARIES			18,200,611.74	18,200,611.74	11,101,069.91	18,333,697.24	(133,085.50)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	37,986.86	37,986.86	18,224.65	37,986.86	0.00	0.0%
Classified Support Salaries		2200	2,081,630.69	2,081,630.69	1,208,319.29	2,081,630.69	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	691,851.36	691,851.36	403,685.76	691,851.36	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,869,119.52	1,869,119.52	1,212,750.03	1,892,239.20	(23,119.68)	-1.2%
Other Classified Salaries		2900	684,291.99	684,291.99	338,209.89	684,289.99	2.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,364,880.42	5,364,880.42	3,181,189.62	5,387,998.10	(23,117.68)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,082,038.06	3,082,038.06	1,815,957.81	3,104,563.10	(22,525.04)	-0.7%
PERS		3201-3202	1,155,452.27	1,155,452.27	697,239.52	1,159,489.74	(4,037.47)	-0.3%
OASDI/Medicare/Alternative		3301-3302	672,668.72	672,668.72	402,283.09	676,369.95	(3,701.23)	-0.6%
Health and Welfare Benefits		3401-3402	5,984,256.44	5,984,256.44	3,469,626.88	5,945,049.45	39,206.99	0.7%
Unemployment Insurance		3501-3502	270,210.51	270,210.51	70,330.53	264,223.57	5,986.94	2.2%
Workers' Compensation		3601-3602	399,005.53	399,005.53	238,671.42	401,650.04	(2,644.51)	-0.7%
OPEB, Allocated		3701-3702	1,389,047.28	1,389,047.28	806,651.25	1,389,047.28	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,952,678.81	12,952,678.81	7,500,760.50	12,940,393.13	12,285.68	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	32,319.27	32,319.27	3,036.00	35,877.79	(3,558.52)	-11.0%
Books and Other Reference Materials		4200	6,700.00	6,700.00	5,670.82	39,210.56	(32,510.56)	-485.2%
Materials and Supplies		4300	934,219.52	934,219.52	565,154.95	987,423.84	(53,204.32)	-5.7%
Noncapitalized Equipment		4400	662,409.00	662,409.00	236,939.75	660,909.00	1,500.00	0.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,635,647.79	1,635,647.79	810,801.52	1,723,421.19	(87,773.40)	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	110,927.00	110,927.00	55,270.99	156,827.00	(45,900.00)	-41.4%
Dues and Memberships		5300	15,500.00	15,500.00	42,197.77	47,500.00	(32,000.00)	-206.5%
Insurance		5400-5450	559,656.78	559,656.78	559,656.78	559,656.78	0.00	0.0%
Operations and Housekeeping Services		5500	1,726,550.00	1,726,550.00	1,263,368.38	1,726,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,185.00	116,185.00	132,096.93	116,185.00	0.00	0.0%
Transfers of Direct Costs		5710	(17,400.00)	(17,400.00)	(733.43)	(17,400.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,025.00)	(4,025.00)	(4,168.40)	(4,025.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,757,479.98	1,757,479.98	1,737,693.09	1,911,237.68	(153,757.70)	-8.7%
Communications		5900	113,417.00	113,417.00	105,575.15	113,567.00	(150.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,378,290.76	4,378,290.76	3,890,957.26	4,610,098.46	(231,807.70)	-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	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	1,334,368.16	1,334,368.16	0.00	1,334,368.16	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,334,368.16	1,334,368.16	0.00	1,334,368.16	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	150,000.00	150,000.00	291,937.50	150,000.00	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)			150,000.00	150,000.00	291,937.50	150,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(197,678.83)	(197,678.83)	(53,885.90)	(201,077.21)	3,398.38	-1.7%
Transfers of Indirect Costs - Interfund		7350	(20,844.00)	(20,844.00)	(6,488.38)	(22,241.00)	1,397.00	-6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(218,522.83)	(218,522.83)	(60,374.28)	(223,318.21)	4,795.38	-2.2%
TOTAL, EXPENDITURES			43,797,954.85	43,797,954.85	26,716,342.03	44,256,658.07	(458,703.22)	-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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	874,571.84	874,571.84	500,000.00	845,545.67	29,026.17	3.3%
Other Authorized Interfund Transfers Out		7619	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,374,571.84	13,374,571.84	500,000.00	13,345,545.67	29,026.17	0.2%
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	(7,870,273.40)	(7,870,273.40)	0.00	(7,770,821.98)	99,451.42	-1.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,870,273.40)	(7,870,273.40)	0.00	(7,770,821.98)	99,451.42	-1.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(21,244,845.24)	(21,244,845.24)	(500,000.00)	(21,116,367.65)	128,477.59	-0.6%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,991,921.67	18,991,921.67	2,534,379.64	19,028,514.12	36,592.45	0.2%
3) Other State Revenue		8300-8599	9,089,642.67	9,089,642.67	5,886,005.18	9,669,514.03	579,871.36	6.4%
4) Other Local Revenue		8600-8799	265,000.00	265,000.00	1,304,381.73	325,000.00	60,000.00	22.6%
5) TOTAL, REVENUES			28,346,564.34	28,346,564.34	9,724,766.55	29,023,028.15		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,891,031.42	11,891,031.42	3,329,463.31	11,796,030.12	95,001.30	0.8%
2) Classified Salaries		2000-2999	4,684,493.06	4,684,493.06	1,936,754.88	4,702,065.96	(17,572.90)	-0.4%
3) Employee Benefits		3000-3999	7,423,985.47	7,423,985.47	2,657,757.97	6,931,721.81	492,263.66	6.6%
4) Books and Supplies		4000-4999	3,420,621.15	3,420,621.15	584,977.57	3,472,331.40	(51,710.25)	-1.5%
5) Services and Other Operating Expenditures		5000-5999	6,579,566.93	6,579,566.93	1,831,864.92	5,304,224.23	1,275,342.70	19.4%
6) Capital Outlay		6000-6999	5,133,654.71	5,133,654.71	80,542.31	7,527,765.31	(2,394,110.60)	-46.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	284,509.42	284,509.42	27,171.14	257,338.28	27,171.14	9.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	197,678.83	197,678.83	53,885.90	201,077.21	(3,398.38)	-1.7%
9) TOTAL, EXPENDITURES			39,615,540.99	39,615,540.99	10,502,418.00	40,192,554.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,268,976.65)	(11,268,976.65)	(777,651.45)	(11,169,526.17)		
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	7,870,273.40	7,870,273.40	0.00	7,770,821.98	(99,451.42)	-1.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,870,273.40	7,870,273.40	0.00	7,770,821.98		

Description	Resource Codes	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)			(3,398,703.25)	(3,398,703.25)	(777,651.45)	(3,398,704.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,213,459.93	5,213,459.93		5,213,459.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,213,459.93	5,213,459.93		5,213,459.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,213,459.93	5,213,459.93		5,213,459.93		
2) Ending Balance, June 30 (E + F1e)			1,814,756.68	1,814,756.68		1,814,755.74		
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	1,814,756.68	1,814,756.68		1,814,755.74		
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	1,014,423.00	1,014,423.00	0.00	1,027,380.00	12,957.00	1.3%
Special Education Discretionary Grants		8182	160,997.60	160,997.60	0.00	160,982.60	(15.00)	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,099,030.00	2,099,030.00	906,164.35	2,098,988.45	(41.55)	0.0%
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	242,891.00	242,891.00	60,723.00	242,507.00	(384.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	39,740.36	39,740.36	8,674.36	39,740.36	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	213,163.70	213,163.70	95,348.58	213,163.70	0.00	0.0%
Career and Technical Education	3500-3599	8290	59,374.00	59,374.00	1,875.54	59,374.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,162,302.01	15,162,302.01	1,461,593.81	15,186,378.01	24,076.00	0.2%
TOTAL, FEDERAL REVENUE			18,991,921.67	18,991,921.67	2,534,379.64	19,028,514.12	36,592.45	0.2%
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	3,761,666.00	3,761,666.00	2,068,916.00	3,761,666.00	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	155,761.00	155,761.00	85,666.00	155,761.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	334,622.00	334,622.00	(6,673.69)	334,622.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	385,817.50	385,817.50	42,429.81	442,146.86	56,329.36	14.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	185,069.87	185,069.87	167,119.56	185,069.87	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,266,706.30	4,266,706.30	3,528,547.50	4,790,248.30	523,542.00	12.3%
TOTAL, OTHER STATE REVENUE			9,089,642.67	9,089,642.67	5,886,005.18	9,669,514.03	579,871.36	6.4%

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)
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	1,080,220.52	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	215,000.00	215,000.00	211,703.60	275,000.00	60,000.00	27.9%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	50,000.00	50,000.00	12,457.61	50,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			265,000.00	265,000.00	1,304,381.73	325,000.00	60,000.00	22.6%
TOTAL, REVENUES			28,346,564.34	28,346,564.34	9,724,766.55	29,023,028.15	676,463.81	2.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,482,561.88	9,482,561.88	2,458,778.69	9,927,829.88	(445,268.00)	-4.7%
Certificated Pupil Support Salaries		1200	1,831,130.59	1,831,130.59	649,303.04	1,288,011.09	543,119.50	29.7%
Certificated Supervisors' and Administrators' Salaries		1300	566,387.95	566,387.95	213,206.73	569,238.15	(2,850.20)	-0.5%
Other Certificated Salaries		1900	10,951.00	10,951.00	8,174.85	10,951.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,891,031.42	11,891,031.42	3,329,463.31	11,796,030.12	95,001.30	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,098,371.37	3,098,371.37	1,268,288.45	3,204,682.60	(106,311.23)	-3.4%
Classified Support Salaries		2200	913,246.18	913,246.18	454,799.93	974,261.96	(61,015.78)	-6.7%
Classified Supervisors' and Administrators' Salaries		2300	111,431.00	111,431.00	51,766.75	145,811.00	(34,380.00)	-30.9%
Clerical, Technical and Office Salaries		2400	482,362.64	482,362.64	88,241.84	285,164.45	197,198.19	40.9%
Other Classified Salaries		2900	79,081.87	79,081.87	73,657.91	92,145.95	(13,064.08)	-16.5%
TOTAL, CLASSIFIED SALARIES			4,684,493.06	4,684,493.06	1,936,754.88	4,702,065.96	(17,572.90)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,959,736.91	1,959,736.91	543,743.31	1,958,151.43	1,585.48	0.1%
PERS		3201-3202	1,090,988.40	1,090,988.40	446,579.04	1,070,691.11	20,297.29	1.9%
OASDI/Medicare/Alternative		3301-3302	540,933.79	540,933.79	198,118.86	538,050.90	2,882.89	0.5%
Health and Welfare Benefits		3401-3402	3,399,608.12	3,399,608.12	1,355,282.19	2,943,982.71	455,625.41	13.4%
Unemployment Insurance		3501-3502	151,408.41	151,408.41	25,978.84	140,539.56	10,868.85	7.2%
Workers' Compensation		3601-3602	281,309.84	281,309.84	88,055.73	280,306.10	1,003.74	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,423,985.47	7,423,985.47	2,657,757.97	6,931,721.81	492,263.66	6.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,950,833.00	1,950,833.00	94,685.73	1,950,833.06	(0.06)	0.0%
Books and Other Reference Materials		4200	68,428.00	68,428.00	27,601.86	68,428.00	0.00	0.0%
Materials and Supplies		4300	973,229.14	973,229.14	412,204.64	987,939.33	(14,710.19)	-1.5%
Noncapitalized Equipment		4400	428,131.01	428,131.01	50,485.34	465,131.01	(37,000.00)	-8.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,420,621.15	3,420,621.15	584,977.57	3,472,331.40	(51,710.25)	-1.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	580,933.00	580,933.00	164,873.60	580,933.00	0.00	0.0%
Travel and Conferences		5200	393,668.84	393,668.84	27,477.64	393,968.84	(300.00)	-0.1%
Dues and Memberships		5300	2,100.00	2,100.00	2,840.00	2,100.00	0.00	0.0%
Insurance		5400-5450	118,904.80	118,904.80	118,904.80	118,904.80	0.00	0.0%
Operations and Housekeeping Services		5500	65,922.21	65,922.21	59,275.68	66,622.21	(700.00)	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,500.00	85,500.00	918.09	88,000.00	(2,500.00)	-2.9%
Transfers of Direct Costs		5710	17,400.00	17,400.00	733.43	17,400.00	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	5,314,638.08	5,314,638.08	1,456,216.73	4,035,795.38	1,278,842.70	24.1%
Communications		5900	500.00	500.00	624.95	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,579,566.93	6,579,566.93	1,831,864.92	5,304,224.23	1,275,342.70	19.4%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	70,000.00	70,000.00	69,962.60	69,962.60	37.40	0.1%
Buildings and Improvements of Buildings		6200	5,000,000.00	5,000,000.00	0.00	7,394,148.00	(2,394,148.00)	-47.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	63,654.71	63,654.71	10,579.71	63,654.71	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,133,654.71	5,133,654.71	80,542.31	7,527,765.31	(2,394,110.60)	-46.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	54,342.28	54,342.28	27,171.14	54,342.28	0.00	0.0%
Other Debt Service - Principal		7439	230,167.14	230,167.14	0.00	202,996.00	27,171.14	11.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			284,509.42	284,509.42	27,171.14	257,338.28	27,171.14	9.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	197,678.83	197,678.83	53,885.90	201,077.21	(3,398.38)	-1.7%
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			197,678.83	197,678.83	53,885.90	201,077.21	(3,398.38)	-1.7%
TOTAL EXPENDITURES			39,615,540.99	39,615,540.99	10,502,418.00	40,192,554.32	(577,013.33)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	7,870,273.40	7,870,273.40	0.00	7,770,821.98	(99,451.42)	-1.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,870,273.40	7,870,273.40	0.00	7,770,821.98	(99,451.42)	-1.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,870,273.40	7,870,273.40	0.00	7,770,821.98	99,451.42	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	51,192,416.00	51,192,416.00	29,067,743.66	50,193,877.00	(98,539.00)	-2.0%
2) Federal Revenue		8100-8299	20,791,921.67	20,791,921.67	2,542,986.64	20,828,514.12	36,592.45	0.2%
3) Other State Revenue		8300-8599	10,171,329.67	10,171,329.67	6,438,724.95	10,751,201.03	579,871.36	5.7%
4) Other Local Revenue		8600-8799	1,388,853.25	1,388,853.25	1,383,506.22	1,567,038.38	178,185.13	12.8%
5) TOTAL, REVENUES			83,544,520.59	83,544,520.59	39,432,961.47	83,340,630.53		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,091,643.16	30,091,643.16	14,430,533.22	30,129,727.36	(38,084.20)	-0.1%
2) Classified Salaries		2000-2999	10,049,373.48	10,049,373.48	5,117,944.50	10,090,064.06	(40,690.58)	-0.4%
3) Employee Benefits		3000-3999	20,376,664.28	20,376,664.28	10,158,518.47	19,872,114.94	504,549.34	2.5%
4) Books and Supplies		4000-4999	5,056,268.94	5,056,268.94	1,395,779.09	5,195,752.59	(139,483.65)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	10,957,857.69	10,957,857.69	5,722,822.18	9,914,322.69	1,043,535.00	9.5%
6) Capital Outlay		6000-6999	6,468,022.87	6,468,022.87	80,542.31	8,862,133.47	(2,394,110.60)	-37.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	434,509.42	434,509.42	319,108.64	407,338.28	27,171.14	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,844.00)	(20,844.00)	(6,488.38)	(22,241.00)	1,397.00	-6.7%
9) TOTAL, EXPENDITURES			83,413,495.84	83,413,495.84	37,218,760.03	84,449,212.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			131,024.75	131,024.75	2,214,201.44	(1,108,581.86)		
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	13,374,571.84	13,374,571.84	500,000.00	13,345,545.67	29,026.17	0.2%
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			(13,374,571.84)	(13,374,571.84)	(500,000.00)	(13,345,545.67)		

Description	Resource Codes	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)			(13,243,547.09)	(13,243,547.09)	1,714,201.44	(14,454,127.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,739,203.18	19,739,203.18		19,739,203.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,739,203.18	19,739,203.18		19,739,203.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,739,203.18	19,739,203.18		19,739,203.18		
2) Ending Balance, June 30 (E + F1e)			6,495,656.09	6,495,656.09		5,285,075.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	75,000.00	75,000.00		75,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,814,756.68	1,814,756.68		1,814,755.74		
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	4,505,899.41	4,505,899.41		3,295,319.91		
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	26,054,958.00	26,054,958.00	18,530,588.00	25,112,718.00	(942,240.00)	-3.6%
Education Protection Account State Aid - Current Year		8012	18,619,741.00	18,619,741.00	6,204,522.00	18,635,204.00	15,463.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	23,048.00	23,048.00	5,222.64	33,756.00	10,708.00	46.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	33,871.97	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,870,433.00	4,870,433.00	2,677,745.64	5,009,795.00	139,362.00	2.9%
Unsecured Roll Taxes		8042	597,886.00	597,886.00	525,048.49	507,222.00	(90,664.00)	-15.2%
Prior Years' Taxes		8043	18,583.00	18,583.00	5,626.38	3,637.00	(14,946.00)	-80.4%
Supplemental Taxes		8044	175,809.00	175,809.00	123,361.00	194,247.00	18,438.00	10.5%
Education Revenue Augmentation Fund (ERAF)		8045	(464,819.00)	(464,819.00)	0.00	(603,468.00)	(138,649.00)	29.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,023,339.00	2,023,339.00	1,098,198.55	2,023,339.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,414.99	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			51,918,978.00	51,918,978.00	29,208,599.66	50,916,450.00	(1,002,528.00)	-1.9%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(465,725.00)	(465,725.00)	0.00	(465,725.00)	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	(260,837.00)	(260,837.00)	(140,856.00)	(256,848.00)	3,989.00	-1.5%
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			51,192,416.00	51,192,416.00	29,067,743.66	50,193,877.00	(998,539.00)	-2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	1,800,000.00	1,800,000.00	8,607.00	1,800,000.00	0.00	0.0%
Special Education Entitlement		8181	1,014,423.00	1,014,423.00	0.00	1,027,380.00	12,957.00	1.3%
Special Education Discretionary Grants		8182	160,997.60	160,997.60	0.00	160,982.60	(15.00)	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,099,030.00	2,099,030.00	906,164.35	2,098,988.45	(41.55)	0.0%
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	242,891.00	242,891.00	60,723.00	242,507.00	(384.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	39,740.36	39,740.36	8,674.36	39,740.36	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	213,163.70	213,163.70	95,348.58	213,163.70	0.00	0.0%
Career and Technical Education	3500-3599	8290	59,374.00	59,374.00	1,875.54	59,374.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,162,302.01	15,162,302.01	1,461,593.81	15,186,378.01	24,076.00	0.2%
TOTAL, FEDERAL REVENUE			20,791,921.67	20,791,921.67	2,542,986.64	20,828,514.12	36,592.45	0.2%
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	3,761,666.00	3,761,666.00	2,068,916.00	3,761,666.00	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	155,761.00	155,761.00	85,666.00	155,761.00	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	207,558.00	207,558.00	207,558.00	207,558.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,173,751.00	1,173,751.00	338,488.08	1,173,751.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	385,817.50	385,817.50	42,429.81	442,146.86	56,329.36	14.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	185,069.87	185,069.87	167,119.56	185,069.87	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,301,706.30	4,301,706.30	3,528,547.50	4,825,248.30	523,542.00	12.2%
TOTAL, OTHER STATE REVENUE			10,171,329.67	10,171,329.67	6,438,724.95	10,751,201.03	579,871.36	5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	1,080,220.52	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	230,000.00	230,000.00	220,453.60	290,000.00	60,000.00	26.1%
Interest		8660	50,000.00	50,000.00	69,740.94	120,000.00	70,000.00	140.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(159,162.77)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	20,677.49	20,677.49	20,677.49	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	4.01	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	1,028,353.25	1,028,353.25	151,572.43	1,055,860.89	27,507.64	2.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	80,500.00	80,500.00	0.00	80,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,388,853.25	1,388,853.25	1,383,506.22	1,567,038.38	178,185.13	12.8%
TOTAL, REVENUES			83,544,520.59	83,544,520.59	39,432,961.47	83,340,630.53	(203,890.06)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	24,651,783.59	24,651,783.59	11,467,299.47	25,252,562.59	(600,779.00)	-2.4%
Certificated Pupil Support Salaries		1200	2,570,663.59	2,570,663.59	1,384,298.94	2,004,511.09	566,152.50	22.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,740,615.98	2,740,615.98	1,569,571.96	2,743,466.18	(2,850.20)	-0.1%
Other Certificated Salaries		1900	128,580.00	128,580.00	9,362.85	129,187.50	(607.50)	-0.5%
TOTAL, CERTIFICATED SALARIES			30,091,643.16	30,091,643.16	14,430,533.22	30,129,727.36	(38,084.20)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,136,358.23	3,136,358.23	1,286,513.10	3,242,669.46	(106,311.23)	-3.4%
Classified Support Salaries		2200	2,994,876.87	2,994,876.87	1,663,119.22	3,055,892.65	(61,015.78)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	803,282.36	803,282.36	455,452.51	837,662.36	(34,380.00)	-4.3%
Clerical, Technical and Office Salaries		2400	2,351,482.16	2,351,482.16	1,300,991.87	2,177,403.65	174,078.51	7.4%
Other Classified Salaries		2900	763,373.86	763,373.86	411,867.80	776,435.94	(13,062.08)	-1.7%
TOTAL, CLASSIFIED SALARIES			10,049,373.48	10,049,373.48	5,117,944.50	10,090,064.06	(40,690.58)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,041,774.97	5,041,774.97	2,359,701.12	5,062,714.53	(20,939.56)	-0.4%
PERS		3201-3202	2,246,440.67	2,246,440.67	1,143,818.56	2,230,180.85	16,259.82	0.7%
OASDI/Medicare/Alternative		3301-3302	1,213,602.51	1,213,602.51	600,401.95	1,214,420.85	(818.34)	-0.1%
Health and Welfare Benefits		3401-3402	9,383,864.56	9,383,864.56	4,824,909.07	8,889,032.16	494,832.40	5.3%
Unemployment Insurance		3501-3502	421,618.92	421,618.92	96,309.37	404,763.13	16,855.79	4.0%
Workers' Compensation		3601-3602	680,315.37	680,315.37	326,727.15	681,956.14	(1,640.77)	-0.2%
OPEB, Allocated		3701-3702	1,389,047.28	1,389,047.28	806,651.25	1,389,047.28	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			20,376,664.28	20,376,664.28	10,158,518.47	19,872,114.94	504,549.34	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,983,152.27	1,983,152.27	97,721.73	1,986,710.85	(3,558.58)	-0.2%
Books and Other Reference Materials		4200	75,128.00	75,128.00	33,272.68	107,638.56	(32,510.56)	-43.3%
Materials and Supplies		4300	1,907,448.66	1,907,448.66	977,359.59	1,975,363.17	(67,914.51)	-3.6%
Noncapitalized Equipment		4400	1,090,540.01	1,090,540.01	287,425.09	1,126,040.01	(35,500.00)	-3.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,056,268.94	5,056,268.94	1,395,779.09	5,195,752.59	(139,483.65)	-2.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	580,933.00	580,933.00	164,873.60	580,933.00	0.00	0.0%
Travel and Conferences		5200	504,595.84	504,595.84	82,748.63	550,795.84	(46,200.00)	-9.2%
Dues and Memberships		5300	17,600.00	17,600.00	45,037.77	49,600.00	(32,000.00)	-181.8%
Insurance		5400-5450	678,561.58	678,561.58	678,561.58	678,561.58	0.00	0.0%
Operations and Housekeeping Services		5500	1,792,472.21	1,792,472.21	1,322,644.06	1,793,172.21	(700.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,685.00	201,685.00	133,015.02	204,185.00	(2,500.00)	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,025.00)	(4,025.00)	(4,168.40)	(4,025.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,072,118.06	7,072,118.06	3,193,909.82	5,947,033.06	1,125,085.00	15.9%
Communications		5900	113,917.00	113,917.00	106,200.10	114,067.00	(150.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,957,857.69	10,957,857.69	5,722,822.18	9,914,322.69	1,043,535.00	9.5%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	70,000.00	70,000.00	69,962.60	69,962.60	37.40	0.1%
Buildings and Improvements of Buildings		6200	5,000,000.00	5,000,000.00	0.00	7,394,148.00	(2,394,148.00)	-47.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	63,654.71	63,654.71	10,579.71	63,654.71	0.00	0.0%
Equipment Replacement		6500	1,334,368.16	1,334,368.16	0.00	1,334,368.16	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,468,022.87	6,468,022.87	80,542.31	8,862,133.47	(2,394,110.60)	-37.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	204,342.28	204,342.28	319,108.64	204,342.28	0.00	0.0%
Other Debt Service - Principal		7439	230,167.14	230,167.14	0.00	202,996.00	27,171.14	11.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			434,509.42	434,509.42	319,108.64	407,338.28	27,171.14	6.3%
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	(20,844.00)	(20,844.00)	(6,488.38)	(22,241.00)	1,397.00	-6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,844.00)	(20,844.00)	(6,488.38)	(22,241.00)	1,397.00	-6.7%
TOTAL, EXPENDITURES			83,413,495.84	83,413,495.84	37,218,760.03	84,449,212.39	(1,035,716.55)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	874,571.84	874,571.84	500,000.00	845,545.67	29,026.17	3.3%
Other Authorized Interfund Transfers Out		7619	12,500,000.00	12,500,000.00	0.00	12,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,374,571.84	13,374,571.84	500,000.00	13,345,545.67	29,026.17	0.2%
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)			(13,374,571.84)	(13,374,571.84)	(500,000.00)	(13,345,545.67)	(29,026.17)	-0.2%

Resource	Description	2021-22 Projected Year Totals
7425	Expanded Learning Opportunities (ELO) Gra	1,573,628.00
9010	Other Restricted Local	241,127.74
Total, Restricted Balance		<u>1,814,755.74</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	244,131.00	244,131.00	122,067.00	244,131.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	(1,105.07)	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			248,131.00	248,131.00	120,961.93	248,131.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	101,817.52	101,817.52	55,134.17	101,817.52	0.00	0.0%
2) Classified Salaries		2000-2999	36,589.82	36,589.82	18,818.56	36,589.82	0.00	0.0%
3) Employee Benefits		3000-3999	68,005.66	68,005.66	36,407.17	68,005.66	0.00	0.0%
4) Books and Supplies		4000-4999	26,000.00	26,000.00	270.58	26,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	60,400.00	60,400.00	5,134.55	60,400.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,936.00	10,936.00	4,498.55	10,936.00	0.00	0.0%
9) TOTAL, EXPENDITURES			303,749.00	303,749.00	120,263.58	303,749.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,618.00)	(55,618.00)	698.35	(55,618.00)		
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)			(55,618.00)	(55,618.00)	698.35	(55,618.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	371,597.81	371,597.81		371,597.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			371,597.81	371,597.81		371,597.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,597.81	371,597.81		371,597.81		
2) Ending Balance, June 30 (E + F1e)			315,979.81	315,979.81		315,979.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			5,690.40	5,690.40		5,690.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			310,289.41	310,289.41		310,289.41		
For the use of the Adult Education program	0000	9780	310,289.41					
Use of Adult Education Program	0000	9780		310,289.41				
Use of the Adult Education Program	0000	9780				310,289.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	244,131.00	244,131.00	122,067.00	244,131.00	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			244,131.00	244,131.00	122,067.00	244,131.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	1,969.62	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,074.69)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	(1,105.07)	4,000.00	0.00	0.0%
TOTAL, REVENUES			248,131.00	248,131.00	120,961.93	248,131.00		

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	95,152.00	95,152.00	51,245.95	95,152.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,665.52	6,665.52	3,888.22	6,665.52	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			101,817.52	101,817.52	55,134.17	101,817.52	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,589.82	36,589.82	18,286.56	36,589.82	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	532.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			36,589.82	36,589.82	18,818.56	36,589.82	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,227.53	17,227.53	9,328.67	17,227.53	0.00	0.0%
PERS		3201-3202	8,383.00	8,383.00	4,311.30	8,383.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,276.85	4,276.85	2,227.34	4,276.85	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,082.29	35,082.29	18,933.72	35,082.29	0.00	0.0%
Unemployment Insurance		3501-3502	692.00	692.00	366.16	692.00	0.00	0.0%
Workers' Compensation		3601-3602	2,343.99	2,343.99	1,239.98	2,343.99	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			68,005.66	68,005.66	36,407.17	68,005.66	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,000.00	13,000.00	11.86	13,000.00	0.00	0.0%
Noncapitalized Equipment		4400	13,000.00	13,000.00	258.72	13,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,000.00	26,000.00	270.58	26,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	199.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	100.00	5.45	100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,300.00	59,300.00	4,930.10	59,300.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,400.00	60,400.00	5,134.55	60,400.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	10,936.00	10,936.00	4,498.55	10,936.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,936.00	10,936.00	4,498.55	10,936.00	0.00	0.0%
TOTAL, EXPENDITURES			303,749.00	303,749.00	120,263.58	303,749.00		

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

Resource	Description	2021/22 Projected Year Totals
6391	Adult Education Program	5,690.40
Total, Restricted Balance		<u>5,690.40</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	31,200.00	31,200.00	31,200.00	New
3) Other State Revenue		8300-8599	694,266.15	694,266.15	555,416.79	694,266.15	0.00	0.0%
4) Other Local Revenue		8600-8799	3,600.00	3,600.00	11,996.93	3,600.00	0.00	0.0%
5) TOTAL, REVENUES			697,866.15	697,866.15	598,613.72	729,066.15		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,510.00	6,510.00	3,797.43	6,510.00	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	2,245.46	2,245.46	1,290.41	2,245.46	0.00	0.0%
4) Books and Supplies		4000-4999	111,507.54	111,507.54	4,769.04	111,507.54	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	591,657.65	591,657.65	331,677.51	621,460.65	(29,803.00)	-5.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,908.00	9,908.00	1,989.83	11,305.00	(1,397.00)	-14.1%
9) TOTAL, EXPENDITURES			721,828.65	721,828.65	343,524.22	753,028.65		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,962.50)	(23,962.50)	255,089.50	(23,962.50)		
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)			(23,962.50)	(23,962.50)	255,089.50	(23,962.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	354,998.81	354,998.81		354,998.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			354,998.81	354,998.81		354,998.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			354,998.81	354,998.81		354,998.81		
2) Ending Balance, June 30 (E + F1e)			331,036.31	331,036.31		331,036.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	88,775.00	88,775.00		88,775.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
For the use of the Child Development Program	0000	9780	242,261.31					
Use of Child Development Program	0000	9780		242,261.31				
Use of the Child Development Fund	0000	9780				242,261.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	31,200.00	31,200.00	31,200.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	31,200.00	31,200.00	31,200.00	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	585,171.00	585,171.00	446,321.64	585,171.00	0.00	0.0%
All Other State Revenue	All Other	8590	109,095.15	109,095.15	109,095.15	109,095.15	0.00	0.0%
TOTAL, OTHER STATE REVENUE			694,266.15	694,266.15	555,416.79	694,266.15	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,600.00	3,600.00	1,981.11	3,600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,114.01)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	385.44	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	11,744.39	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			3,600.00	3,600.00	11,996.93	3,600.00	0.00	0.0%
TOTAL, REVENUES			697,866.15	697,866.15	598,613.72	729,066.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,510.00	6,510.00	3,797.43	6,510.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,510.00	6,510.00	3,797.43	6,510.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,101.46	1,101.46	642.53	1,101.46	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	95.00	95.00	53.49	95.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	857.00	857.00	513.42	857.00	0.00	0.0%
Unemployment Insurance		3501-3502	81.00	81.00	18.49	81.00	0.00	0.0%
Workers' Compensation		3601-3602	111.00	111.00	62.48	111.00	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			2,245.46	2,245.46	1,290.41	2,245.46	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	105,642.54	105,642.54	4,769.04	105,642.54	0.00	0.0%
Noncapitalized Equipment		4400	5,865.00	5,865.00	0.00	5,865.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			111,507.54	111,507.54	4,769.04	111,507.54	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	364,000.00	364,000.00	258,043.78	364,000.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500.00	500.00	296.10	500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	226,157.65	226,157.65	73,337.63	255,960.65	(29,803.00)	-13.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			591,657.65	591,657.65	331,677.51	621,460.65	(29,803.00)	-5.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	9,908.00	9,908.00	1,989.83	11,305.00	(1,397.00)	-14.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,908.00	9,908.00	1,989.83	11,305.00	(1,397.00)	-14.1%
TOTAL, EXPENDITURES			721,828.65	721,828.65	343,524.22	753,028.65		

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

Resource	Description	2021/22 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	88,775.00
Total, Restricted Balance		<u>88,775.00</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	952,000.00	952,000.00	902,434.33	984,311.96	32,311.96	3.4%
3) Other State Revenue		8300-8599	75,400.00	75,400.00	57,477.50	75,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,850.00	109,850.00	90,523.28	142,161.96	32,311.96	29.4%
5) TOTAL, REVENUES			1,137,250.00	1,137,250.00	1,050,435.11	1,201,873.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	715,889.19	715,889.19	407,000.22	769,548.78	(53,659.59)	-7.5%
3) Employee Benefits		3000-3999	504,607.65	504,607.65	276,885.94	526,240.45	(21,632.80)	-4.3%
4) Books and Supplies		4000-4999	772,355.00	772,355.00	598,665.01	772,355.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,970.00	18,970.00	22,734.54	18,970.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	26,311.36	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,011,821.84	2,011,821.84	1,331,597.07	2,087,114.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(874,571.84)	(874,571.84)	(281,161.96)	(885,240.31)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	874,571.84	874,571.84	500,000.00	845,545.67	(29,026.17)	-3.3%
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			874,571.84	874,571.84	500,000.00	845,545.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	218,838.04	(39,694.64)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,856.01	41,856.01		41,856.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,856.01	41,856.01		41,856.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,856.01	41,856.01		41,856.01		
2) Ending Balance, June 30 (E + F1e)			41,856.01	41,856.01		2,161.37		
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			39,694.64	39,694.64		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	2,161.37	2,161.37		2,161.37		
for the use of the Cafeteria Program	0000	9780	2,161.37					
For the use of the Cafeteria Program	0000	9780		2,161.37				
Use of the Cafeteria Special Reserve Fund	0000	9780				2,161.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	952,000.00	952,000.00	902,434.33	984,311.96	32,311.96	3.4%
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			952,000.00	952,000.00	902,434.33	984,311.96	32,311.96	3.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	75,400.00	75,400.00	57,477.50	75,400.00	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			75,400.00	75,400.00	57,477.50	75,400.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	77,000.00	77,000.00	81,104.96	108,261.96	31,261.96	40.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,950.00	1,950.00	1,531.96	3,000.00	1,050.00	53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,161.37)	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	30,900.00	30,900.00	10,047.73	30,900.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,850.00	109,850.00	90,523.28	142,161.96	32,311.96	29.4%
TOTAL, REVENUES			1,137,250.00	1,137,250.00	1,050,435.11	1,201,873.92		

Description	Resource Codes	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	608,973.19	608,973.19	344,897.02	662,566.86	(53,593.67)	-8.8%
Classified Supervisors' and Administrators' Salaries		2300	61,921.44	61,921.44	35,680.04	61,921.44	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,994.56	44,994.56	26,423.16	45,060.48	(65.92)	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			715,889.19	715,889.19	407,000.22	769,548.78	(53,659.59)	-7.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	164,010.26	164,010.26	81,707.96	158,885.17	5,125.09	3.1%
OASDI/Medicare/Alternative		3301-3302	54,765.51	54,765.51	28,681.26	58,052.74	(3,287.23)	-6.0%
Health and Welfare Benefits		3401-3402	264,905.02	264,905.02	157,618.80	292,359.52	(27,454.50)	-10.4%
Unemployment Insurance		3501-3502	8,805.45	8,805.45	1,995.58	3,862.78	4,942.67	56.1%
Workers' Compensation		3601-3602	12,121.41	12,121.41	6,882.34	13,080.24	(958.83)	-7.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			504,607.65	504,607.65	276,885.94	526,240.45	(21,632.80)	-4.3%
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	11,805.00	11,805.00	9,789.81	11,805.00	0.00	0.0%
Noncapitalized Equipment		4400	12,500.00	12,500.00	4,589.53	12,500.00	0.00	0.0%
Food		4700	748,050.00	748,050.00	584,285.67	748,050.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			772,355.00	772,355.00	598,665.01	772,355.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,425.00	3,425.00	3,866.85	3,425.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,695.00	14,695.00	18,624.00	14,695.00	0.00	0.0%
Communications		5900	350.00	350.00	243.69	350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,970.00	18,970.00	22,734.54	18,970.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	26,311.36	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	26,311.36	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,011,821.84	2,011,821.84	1,331,597.07	2,087,114.23		

Description	Resource Codes	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	874,571.84	874,571.84	500,000.00	845,545.67	(29,026.17)	-3.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			874,571.84	874,571.84	500,000.00	845,545.67	(29,026.17)	-3.3%
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)			874,571.84	874,571.84	500,000.00	845,545.67		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	465,724.00	465,724.00	0.00	465,724.00	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	20,000.00	20,000.00	1,909.42	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			485,724.00	485,724.00	1,909.42	485,724.00		
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	208,806.00	208,806.00	157,407.04	208,806.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	30,948.75	100,000.00	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			308,806.00	308,806.00	188,355.79	308,806.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			176,918.00	176,918.00	(186,446.37)	176,918.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.00	500,000.00		

Description	Resource Codes	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)			676,918.00	676,918.00	(186,446.37)	676,918.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,611,190.20	1,611,190.20		1,611,190.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,611,190.20	1,611,190.20		1,611,190.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,611,190.20	1,611,190.20		1,611,190.20		
2) Ending Balance, June 30 (E + F1e)			2,288,108.20	2,288,108.20		2,288,108.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Deferred and Facility Maintenance obligations	0000	9780	2,288,108.20					
Deferred and Facility Maintenance obligations	0000	9780		2,288,108.20				
Deferred and Facilities Maintenance Uses	0000	9780				2,288,108.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	465,724.00	465,724.00	0.00	465,724.00	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			465,724.00	465,724.00	0.00	465,724.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	8,172.07	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(6,262.65)	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	1,909.42	20,000.00	0.00	0.0%
TOTAL, REVENUES			485,724.00	485,724.00	1,909.42	485,724.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	208,806.00	208,806.00	157,407.04	208,806.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,806.00	208,806.00	157,407.04	208,806.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	30,948.75	100,000.00	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			100,000.00	100,000.00	30,948.75	100,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			308,806.00	308,806.00	188,355.79	308,806.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(7,461.28)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(7,461.28)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(7,461.28)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(7,461.28)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	5,906,820.59	5,906,820.59	5,906,820.59	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				5,906,820.59	5,906,820.59	5,906,820.59		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				5,906,820.59	5,906,820.59	5,906,820.59		
2) Ending Balance, June 30 (E + F1e)				5,906,820.59	5,906,820.59	5,906,820.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	5,906,820.59	5,906,820.59	5,906,820.59		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7,461.28)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(7,461.28)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(7,461.28)	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	(6,565.32)	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	(6,565.32)	20,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	20,000.00	(6,565.32)	20,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.00	2,000,000.00		

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)			2,020,000.00	2,020,000.00	(6,565.32)	2,020,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,187,226.16	2,187,226.16		2,187,226.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,187,226.16	2,187,226.16		2,187,226.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,187,226.16	2,187,226.16		2,187,226.16		
2) Ending Balance, June 30 (E + F1e)			4,207,226.16	4,207,226.16		4,207,226.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
For the use of Other Postemployment Benefits	0000	9780	4,207,226.16					
Reserved for Other Postemployment Benefits	0000	9780		4,207,226.16				
Use of Other Postemployment Benefits	0000	9780				4,207,226.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	20,000.00	20,000.00	11,386.71	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(17,952.03)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	(6,565.32)	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	(6,565.32)	20,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.00	2,000,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	(2.73)	10.00	0.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	(2.73)	10.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10.00	10.00	(2.73)	10.00		
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)			10.00	10.00	(2.73)	10.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,424,603.67	1,424,603.67		1,424,603.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,424,603.67	1,424,603.67		1,424,603.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,424,603.67	1,424,603.67		1,424,603.67		
2) Ending Balance, June 30 (E + F1e)			1,424,613.67	1,424,613.67		1,424,613.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,424,613.67	1,424,613.67		1,424,613.67		
Final payment of the Qualified School Cons	0000	9780	1,424,613.67					
Final Payment of the Certificates of Particip:	0000	9780		1,424,613.67				
Final payment of the Qualified School Cons	0000	9780				1,424,613.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		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	10.00	10.00	4.73	10.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7.46)	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			10.00	10.00	(2.73)	10.00	0.00	0.0%
TOTAL, REVENUES			10.00	10.00	(2.73)	10.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	362,000.00	362,000.00	322,485.81	362,000.00	0.00	0.0%
5) TOTAL, REVENUES			362,000.00	362,000.00	322,485.81	362,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	165,800.00	165,800.00	23,493.21	165,800.00	0.00	0.0%
6) Capital Outlay		6000-6999	324,362.00	324,362.00	324,362.00	324,362.00	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			490,162.00	490,162.00	347,855.21	490,162.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(128,162.00)	(128,162.00)	(25,369.40)	(128,162.00)		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	(51,019.30)	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	(51,019.30)	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,100,000.00	1,100,000.00	0.00	1,100,000.00	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			1,100,000.00	1,100,000.00	0.00	1,100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,075,000.00)	(1,075,000.00)	(51,019.30)	(1,075,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,075,000.00)	(1,075,000.00)	(51,019.30)	(1,075,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,672,344.38	3,672,344.38		3,672,344.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,672,344.38	3,672,344.38		3,672,344.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,672,344.38	3,672,344.38		3,672,344.38		
2) Ending Balance, June 30 (E + F1e)			2,597,344.38	2,597,344.38		2,597,344.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,597,344.38	2,597,344.38		2,597,344.38		
2021-22 and 2022-23 Principal Payments o	0000	9780	2,597,344.38					
2021-22 and 2022-23 Principal Payment of	0000	9780		2,597,344.38				
2021-22 and 2022-23 Principal Payments fc	0000	9780				2,597,344.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	20,071.42	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(71,090.72)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	(51,019.30)	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	(51,019.30)	25,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,100,000.00	1,100,000.00	0.00	1,100,000.00		

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
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	520,000.00	520,000.00	437,702.33	520,000.00	0.00	0.0%
5) TOTAL, REVENUES			520,000.00	520,000.00	437,702.33	520,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,372,793.00	2,372,793.00	755,470.21	2,372,793.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,721,600.00	2,721,600.00	776,466.99	2,721,600.00	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			5,094,393.00	5,094,393.00	1,531,937.20	5,094,393.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,574,393.00)	(4,574,393.00)	(1,094,234.87)	(4,574,393.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	34,393.00	34,393.00	34,393.00	34,393.00	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			10,034,393.00	10,034,393.00	34,393.00	10,034,393.00		

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)			5,460,000.00	5,460,000.00	(1,059,841.87)	5,460,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,483,621.40	12,483,621.40		12,483,621.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,483,621.40	12,483,621.40		12,483,621.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,483,621.40	12,483,621.40		12,483,621.40		
2) Ending Balance, June 30 (E + F1e)			17,943,621.40	17,943,621.40		17,943,621.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,943,621.40	17,943,621.40		17,943,621.40		
Use of the Capital Outlay Projects Fund	0000	9780	17,943,621.40					
For use in relation to the Capital Projects Fu	0000	9780		17,943,621.40				
Use of the Capital Outlay Projects	0000	9780				17,943,621.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	63,066.74	120,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(25,364.41)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	400,000.00	400,000.00	400,000.00	400,000.00	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			520,000.00	520,000.00	437,702.33	520,000.00	0.00	0.0%
TOTAL, REVENUES			520,000.00	520,000.00	437,702.33	520,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	237,876.00	237,876.00	210,342.40	237,876.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,134,917.00	2,134,917.00	545,127.81	2,134,917.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,372,793.00	2,372,793.00	755,470.21	2,372,793.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	757,572.00	757,572.00	253,986.47	757,572.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,903,278.00	1,903,278.00	457,265.52	1,903,278.00	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	60,750.00	60,750.00	65,215.00	60,750.00	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			2,721,600.00	2,721,600.00	776,466.99	2,721,600.00	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			5,094,393.00	5,094,393.00	1,531,937.20	5,094,393.00		

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	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	34,393.00	34,393.00	34,393.00	34,393.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			34,393.00	34,393.00	34,393.00	34,393.00	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)			10,034,393.00	10,034,393.00	34,393.00	10,034,393.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	0.00
Total, Restricted Balance		<u>0.00</u>

Second Interim
Special Education Maintenance of Effort
2021-22 Projected Expenditures vs. Actual Comparison Year
2021-22 Projected Expenditures by LEA (LP-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								791
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,305,345.66	0.00	0.00	105,083.68	145,170.00	3,194,508.20		4,750,107.54
2000-2999	Classified Salaries	513,483.49	0.00	0.00	0.00	173,412.26	2,362,804.05		3,049,699.80
3000-3999	Employee Benefits	906,159.00	0.00	0.00	50,973.58	208,916.29	3,417,025.26		4,583,074.13
4000-4999	Books and Supplies	104,000.00	0.00	0.00	3,306.00	0.00	64,650.20		171,956.20
5000-5999	Services and Other Operating Expenditures	924,156.09	0.00	0.00	0.00	1,000.00	403,607.68		1,328,763.77
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	41,362.00		41,362.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,753,144.24	0.00	0.00	159,363.26	528,498.55	9,483,957.39	0.00	13,924,963.44
7310	Transfers of Indirect Costs	23,456.37	0.00	0.00	0.00	0.00	0.00		23,456.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	23,456.37	0.00	0.00	0.00	0.00	0.00	0.00	23,456.37
	TOTAL COSTS	3,776,600.61	0.00	0.00	159,363.26	528,498.55	9,483,957.39	0.00	13,948,419.81
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,227,898.66	0.00	0.00	102,133.68	104,473.00	3,063,398.20		4,497,903.54
2000-2999	Classified Salaries	406,306.28	0.00	0.00	0.00	0.00	1,507,765.52		1,914,071.80
3000-3999	Employee Benefits	897,715.00	0.00	0.00	50,367.58	206,806.29	3,356,574.26		4,511,463.13
4000-4999	Books and Supplies	104,000.00	0.00	0.00	3,306.00	0.00	64,650.20		171,956.20
5000-5999	Services and Other Operating Expenditures	889,515.49	0.00	0.00	0.00	0.00	403,607.68		1,293,123.17
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	41,362.00		41,362.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,525,435.43	0.00	0.00	155,807.26	311,279.29	8,437,357.86	0.00	12,429,879.84
7310	Transfers of Indirect Costs	23,456.37	0.00	0.00	0.00	0.00	0.00		23,456.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	23,456.37	0.00	0.00	0.00	0.00	0.00	0.00	23,456.37
	TOTAL BEFORE OBJECT 8980	3,548,891.80	0.00	0.00	155,807.26	311,279.29	8,437,357.86	0.00	12,453,336.21
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								12,453,336.21

Second Interim
Special Education Maintenance of Effort
2021-22 Projected Expenditures vs. Actual Comparison Year
2021-22 Projected Expenditures by LEA (LP-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	406,306.28	0.00	0.00	0.00	0.00	0.00		406,306.28	
3000-3999	Employee Benefits	339,196.19	0.00	0.00	0.00	0.00	0.00		339,196.19	
4000-4999	Books and Supplies	71,000.00	0.00	0.00	0.00	0.00	2,500.00		73,500.00	
5000-5999	Services and Other Operating Expenditures	117,789.06	0.00	0.00	0.00	0.00	0.00		117,789.06	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	934,291.53	0.00	0.00	0.00	0.00	2,500.00	0.00	936,791.53	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	934,291.53	0.00	0.00	0.00	0.00	2,500.00	0.00	936,791.53	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									5,607,964.38
	TOTAL COSTS									6,544,755.91

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									791
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,160,216.17	0.00	0.00	78,374.74	135,574.95	2,994,317.59		4,368,483.45
2000-2999	Classified Salaries	513,410.83	0.00	0.00	0.00	157,886.18	1,998,944.37		2,670,241.38
3000-3999	Employee Benefits	961,619.10	0.00	0.00	31,059.84	192,002.12	2,830,753.07		4,015,434.13
4000-4999	Books and Supplies	100,320.12	0.00	0.00	336.40	2,797.34	67,545.24		170,999.10
5000-5999	Services and Other Operating Expenditures	858,176.11	0.00	0.00	20.55	1,143.44	145,973.37		1,005,313.47
6000-6999	Capital Outlay	12,862.26	0.00	0.00	0.00	0.00	9,389.35		22,251.61
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,606,604.59	0.00	0.00	109,791.53	489,404.03	8,046,922.99	0.00	12,252,723.14
7310	Transfers of Indirect Costs	19,608.96	0.00	0.00	0.00	0.00	0.00		19,608.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,265,041.06							2,265,041.06
	Total Indirect Costs	19,608.96	0.00	0.00	0.00	0.00	0.00	0.00	19,608.96
	TOTAL COSTS	3,626,213.55	0.00	0.00	109,791.53	489,404.03	8,046,922.99	0.00	12,272,332.10
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	58,319.00	0.00	0.00	1,000.00	30,673.00	4,342.50		94,334.50
2000-2999	Classified Salaries	1,272.15	0.00	0.00	0.00	0.00	1,015,698.00		1,016,970.15
3000-3999	Employee Benefits	193.53	0.00	0.00	0.00	20.30	1,179.00		1,392.83
4000-4999	Books and Supplies	8,543.83	0.00	0.00	0.00	662.72	22,907.54		32,114.09
5000-5999	Services and Other Operating Expenditures	52,806.09	0.00	0.00	0.00	0.00	5,460.00		58,266.09
6000-6999	Capital Outlay	12,862.26	0.00	0.00	0.00	0.00	9,389.35		22,251.61
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	133,996.86	0.00	0.00	1,000.00	31,356.02	1,058,976.39	0.00	1,225,329.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	133,996.86	0.00	0.00	1,000.00	31,356.02	1,058,976.39	0.00	1,225,329.27
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,225,329.27

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,101,897.17	0.00	0.00	77,374.74	104,901.95	2,989,975.09		4,274,148.95
2000-2999	Classified Salaries	512,138.68	0.00	0.00	0.00	157,886.18	983,246.37		1,653,271.23
3000-3999	Employee Benefits	961,425.57	0.00	0.00	31,059.84	191,981.82	2,829,574.07		4,014,041.30
4000-4999	Books and Supplies	91,776.29	0.00	0.00	336.40	2,134.62	44,637.70		138,885.01
5000-5999	Services and Other Operating Expenditures	805,370.02	0.00	0.00	20.55	1,143.44	140,513.37		947,047.38
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,472,607.73	0.00	0.00	108,791.53	458,048.01	6,987,946.60	0.00	11,027,393.87
7310	Transfers of Indirect Costs	19,608.96	0.00	0.00	0.00	0.00	0.00		19,608.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,265,041.06							2,265,041.06
	Total Indirect Costs	19,608.96	0.00	0.00	0.00	0.00	0.00	0.00	19,608.96
	TOTAL BEFORE OBJECT 8980	3,492,216.69	0.00	0.00	108,791.53	458,048.01	6,987,946.60	0.00	11,047,002.83
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								11,047,002.83
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	4,837.40	102,145.30	2,878,780.87		2,985,763.57
2000-2999	Classified Salaries	396,099.04	0.00	0.00	0.00	157,370.72	910,890.50		1,464,360.26
3000-3999	Employee Benefits	343,116.03	0.00	0.00	18,118.34	190,287.44	2,479,442.34		3,030,964.15
4000-4999	Books and Supplies	41,005.43	0.00	0.00	0.00	0.00	8,962.84		49,968.27
5000-5999	Services and Other Operating Expenditures	52,591.29	0.00	0.00	0.00	0.00	1,440.57		54,031.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	832,811.79	0.00	0.00	22,955.74	449,803.46	6,279,517.12	0.00	7,585,088.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	832,811.79	0.00	0.00	22,955.74	449,803.46	6,279,517.12	0.00	7,585,088.11
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								7,585,088.11

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

SELPA: Sierra Sands Unified (SI)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Sierra Sands Unified (SI)

SECTION 2

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

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

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

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

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

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

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

SELPA: Sierra Sands Unified (SI)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	13,948,419.81		
b. Less: Expenditures paid from federal sources	1,495,083.60		
c. Expenditures paid from state and local sources	12,453,336.21	11,842,975.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,842,975.47	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,453,336.21	11,842,975.47	610,360.74

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

	Projected Exps. FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	13,948,419.81		
b. Less: Expenditures paid from federal sources	1,495,083.60		
c. Expenditures paid from state and local sources	12,453,336.21	11,842,975.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,842,975.47	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,453,336.21	11,842,975.47	
d. Special education unduplicated pupil count	791.00	744.00	
e. Per capita state and local expenditures (A2c/A2d)	15,743.79	15,917.98	(174.19)

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

SELPA: Sierra Sands Unified (SI)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2021-22	FY 2020-21	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	6,544,755.91	7,585,088.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,585,088.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,544,755.91	7,585,088.11	(1,040,332.20)

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

	Projected Exps.	Comparison Year	Difference
	FY 2021-22	FY 2020-21	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	6,544,755.91	7,585,088.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,585,088.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,544,755.91	7,585,088.11	
b. Special education unduplicated pupil count	791	744	
c. Per capita local expenditures (B2a/B2b)	8,274.03	10,195.01	(1,920.98)

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

Lori McGuire
Contact Name

760 499-1604
Telephone Number

Director of Finance & Budget
Title

lmcguire@ssusd.org
Email Address

SELPA: Sierra Sands Unified (SI)

Object Code	Description	Sierra Sands Unified (SI00)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Sierra Sands Unified (SI)

Object Code	Description	Sierra Sands Unified (SI00)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

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Second Interim
2021-22 Original Budget
Technical Review Checks

Sierra Sands Unified

Kern County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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

Sierra Sands Unified

Kern County

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

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

IMPORT CHECKS

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 - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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Second Interim
2021-22 Projected Totals
Technical Review Checks

Sierra Sands Unified

Kern County

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

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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.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
12-5059-0-0000-0000-8290	5059	31,200.00
Explanation: This is a new resource and not yet in the validation tables.		
12-5059-0-0000-7210-7350	5059	1,397.00
12-5059-0-0001-1000-5800	5059	29,803.00
13-5465-0-0000-0000-8220	5465	32,311.96
Explanation: This is a new resource and not yet in the validation tables.		
13-5465-0-0000-3700-4700	5465	32,311.96
12-5059-0-0000-0000-979Z	5059	0.00
Explanation: This is a new resource and not yet in the validation tables.		
12-5059-0-0000-0000-9740	5059	0.00
13-5465-0-0000-0000-979Z	5465	0.00
Explanation: This is a new resource and not yet in the validation tables.		
13-5465-0-0000-0000-9740	5465	0.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

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.

PASSED

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

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6053-0-0000-0000-8590	01	6053	169,840.00
01-6053-0-0000-0000-9740	01	6053	0.00
01-6053-0-0000-0000-979Z	01	6053	0.00
01-6053-0-0000-8500-5800	01	6053	169,840.00
Explanation:Please see attached cash flow.			

12-5059-0-0000-0000-8290	12	5059	31,200.00
12-5059-0-0000-0000-9740	12	5059	0.00
12-5059-0-0000-0000-979Z	12	5059	0.00
12-5059-0-0000-7210-7350	12	5059	1,397.00
12-5059-0-0001-1000-5800	12	5059	29,803.00
Explanation:This is a new resource and not yet in the validation tables.			

13-5465-0-0000-0000-8220	13	5465	32,311.96
13-5465-0-0000-0000-9740	13	5465	0.00
13-5465-0-0000-0000-979Z	13	5465	0.00
13-5465-0-0000-3700-4700	13	5465	32,311.96
Explanation:This is a new resource and not yet in the validation tables.			

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

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.

PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-5059-0-0000-0000-8290	5059	8290	31,200.00
Explanation:This is a new resource and not yet in the validation tables.			
13-5465-0-0000-0000-8220	5465	8220	32,311.96
Explanation:This is a new resource and not yet in the validation tables.			

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

PASSED

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

PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

Explanation:Please see attached cash flow.

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

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

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

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

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

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/1/2022 8:27:53 AM

15-73742-0000000

Second Interim
2021-22 Actuals to Date
Technical Review Checks

Sierra Sands Unified

Kern County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
13-5465-0-0000-0000-8220	5465	32,311.96
Explanation: This is a new resource and not yet in the validation tables.		
13-5465-0-0000-3700-4700	5465	32,311.96
12-5059-0-0000-0000-8290	5059	31,200.00
Explanation: This is a new resource and not yet in the validation tables.		
12-5059-0-0000-0000-979Z	5059	31,200.00
12-5059-0-0000-0000-9740	5059	31,200.00
13-5465-0-0000-0000-979Z	5465	0.00
Explanation: This is a new resource and not yet in the validation tables.		
13-5465-0-0000-0000-9740	5465	0.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

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. PASSED

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

the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT								
FD	RS	PY	GO	FN	OB	FUND	RESOURCE	VALUE
12	5059	0	0000	0000	8290	12	5059	31,200.00
12	5059	0	0000	0000	9740	12	5059	31,200.00
12	5059	0	0000	0000	979Z	12	5059	31,200.00
Explanation:This is a new resource and not yet in the validation tables.								
13	5465	0	0000	0000	8220	13	5465	32,311.96
13	5465	0	0000	0000	9740	13	5465	0.00
13	5465	0	0000	0000	979Z	13	5465	0.00
13	5465	0	0000	3700	4700	13	5465	32,311.96
Explanation:This is a new resource and not yet in the validation tables.								

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT								
FD	RS	PY	GO	FN	OB	RESOURCE	OBJECT	VALUE
12	5059	0	0000	0000	8290	5059	8290	31,200.00
Explanation:This is a new resource and not yet in the validation tables.								
13	5465	0	0000	0000	8220	5465	8220	32,311.96
Explanation:This is a new resource and not yet in the validation tables.								

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

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

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

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

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County

Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

Export Log
Period: Second Interim
Type of Export: Official

=====

LEA: 15-73742-0000000 Sierra Sands Unified

Official Check for LEA: 15-73742-0000000 is good

Export of USER General Ledger started at 3/1/2022 8:21:50 AM

OFFICIAL Header for LEA: 15-73742-0000000 Sierra Sands Unified
VERSION 2021.2.0

Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 1: 1161

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 1246

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 3: 1246

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 4: 1506

Export USER General Ledger completed at 3/1/2022 8:21:50 AM

Export of Supplementals (USER ELEMENTs) started at 3/1/2022 8:21:50 AM

Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 5: 99

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 6: 203

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 7: 204

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 8: 2211

Export of Supplemental (USER ELEMENTs) completed at 3/1/2022 8:21:51 AM

Export of Explanations started at 3/1/2022 8:21:51 AM

Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 9: 6

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 10: 8

Export of Explanations completed at 3/1/2022 8:21:51 AM

Export of TRC Log started at 3/1/2022 8:21:51 AM

Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 11: 35

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 12: 43

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 13: 43

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 14: 58

Export of TRC Log completed at 3/1/2022 8:21:51 AM

OFFICIAL END for LEA: 15-73742-0000000 Sierra Sands Unified

Exported to file: C:\SACS2021ALL\Official\15737420000000I2.DAT

End of Official Export Process