

# Ukiah Unified School District

## 2021-22 First Interim

### December 14, 2021



#### Board of Trustees

Bea Arkin  
Susan Asbury  
Carolyn Barrett  
Zoey Fernandez  
Anne Molgaard  
Tyler Nelson  
Megan Van Sant

Superintendent  
Debra Kubin

**Ukiah Unified School District  
2021-22 First Interim**

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# Ukiah Unified School District

**2021-22**

## First Interim Budget Report

### Executive Summary

*December 14, 2021*



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**EXECUTIVE SUMMARY**  
**2021-22 First Interim Budget Report and Multi-Year Fiscal Projections**  
**As of October 31, 2021**

The First Interim budget report is a snapshot in time of a local educational agency's (LEA) revenue and expenditure forecast for the current fiscal year, and is required to include a projection of the two subsequent fiscal years. The Fiscal Department adjusts the budget based on the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures.

The First Interim Report is from July 1<sup>st</sup> through October 31<sup>st</sup>, projects financial activity through June 30<sup>th</sup> and must be submitted to the county office of education (COE) by December 15th. Illustrated below is a summary of the State and UUSD budget changes since budget adoption. In addition, the First Interim Report contains detailed budget data, multi-year projections, estimated cash flow and other supplemental budget reports.

**Financial Position at First Interim: POSITIVE**

**Estimated 2021-22 Reserve Level: 7.80%**

### **State Budget - Update**

Typically, districts have a good sense of what the Governor will announce in his January budget proposal for the upcoming fiscal year, but for the second year in a row, the picture is not totally clear at this point. The outlook does appear to be positive, however. According to School Services of California, the State's general fund revenues are 26% above forecast for the first four months of the year. Whether the next few months continue to exceed projections, and what this ultimately means for the state's education budget, again remains to be seen.

### **Significant Changes since Budget Adoption**

The significant changes included in the State's final budget for 2021-22 were detailed during the District's 45-Day Budget Revision, approved by the Board on August 3, 2021. Highlights include the following:

- Local Control Funding Formula (LCFF) revenues increased dramatically, with the Base increasing by \$476,706 and Supplemental and Concentration Grant (SCG) funds increasing by \$2,040,120
- The State Unemployment Insurance Rate was lowered from the anticipated 1.50% to only 0.50% (compared to 0.05% in prior years)
- More specific information about all changes is available in the *Summary of Budget Changes*, included in the First Interim package.

### **Planning Factors for 2021-22 and MYPs**

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

Planning Factor	2021-22	2022-23	2023-24
Statutory COLA	5.07%	2.48%	3.11%
Special Education COLA	4.05%	2.48%	3.11%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%
State Unemployment Insurance Rate	0.50%	0.50%	0.20%
Lottery – Unrestricted per ADA	\$163.00	\$163.00	\$163.00
Lottery – Prop. 20 per ADA	\$65.00	\$65.00	\$65.00
Mandate Block Grant for Districts – K-8 per ADA	\$32.79	\$33.60	\$34.64
Mandate Block Grant for Districts – 9-12 per ADA	\$63.17	\$64.74	\$66.75
<b>Routine Restricted Maintenance Account</b> (Flexibility to exclude STRS On-Behalf and COVID-related expenditures from the calculation)	Minimum of 3% of total General Fund expenditures (based on actual expenditures)		

### Local Control Funding Formula

The Local Control Funding Formula (LCFF), and the Supplemental & Concentration Grants, are fully funded for 2021-22 and beyond, with COLAs as shown below.

2021-22	2020-21 Actuals	2021-22 Initial Budget	2021-22 First Interim	Change Since Initial Budget
COLA	0.00%	5.07%	5.07%	0.00%
<b>Total LCFF Entitlement</b>	<b>63,823,811</b>	<b>66,470,625</b>	<b>69,061,914</b>	<b>2,591,289</b>
LCFF Components				
Base Grant	18,461,091	23,658,653	20,955,904	(2,702,749)
Supplemental & Concentration	14,114,221	14,733,808	16,848,391	2,114,583
Transportation	703,575	703,575	703,575	-
Education Protection Account	14,270,618	11,404,444	14,617,545	3,213,101
Prior Year Adjustments	-	-	-	-
Property Taxes	17,871,390	17,871,073	17,737,394	(133,679)
Charter In-Lieu Property Taxes	(1,597,084)	(1,900,928)	(1,800,895)	100,033

2022-23	2020-21 Actuals	2021-22 Initial Budget	2021-22 First Interim	Change Since Initial Budget
COLA	0.00%	2.48%	2.48%	0.00%
<b>Total LCFF Entitlement</b>	<b>63,823,811</b>	<b>67,832,958</b>	<b>67,316,257</b>	<b>(516,701)</b>
LCFF Components				
Base Grant	18,461,091	24,815,205	21,262,056	(3,553,149)
Supplemental & Concentration	14,114,221	15,002,203	16,366,643	1,364,440
Transportation	703,575	703,575	703,575	-
Education Protection Account	14,270,618	11,349,950	13,263,783	1,913,833
Prior Year Adjustments	-	-	-	-
Property Taxes	17,871,390	17,871,073	17,737,394	(133,679)
Charter In-Lieu Property Taxes	(1,597,084)	(1,909,048)	(2,017,194)	(108,146)

<b>2023-24</b>	<b>2020-21 Actuals</b>	<b>2021-22 Initial Budget</b>	<b>2021-22 First Interim</b>	<b>Change Since Initial Budget</b>
COLA	0.00%	3.11%	3.11%	0.00%
<b>Total LCFF Entitlement</b>	<b>63,823,811</b>	<b>69,917,108</b>	<b>69,363,731</b>	<b>(553,377)</b>
LCFF Components				
Base Grant	18,461,091	26,436,507	22,823,077	(3,613,430)
Supplemental & Concentration	14,114,221	15,465,051	16,853,096	1,388,045
Transportation	703,575	703,575	703,575	-
Education Protection Account	14,270,618	11,349,950	13,296,615	1,946,665
Prior Year Adjustments	-	-	-	-
Property Taxes	17,871,390	17,871,073	17,737,394	(133,679)
Charter In-Lieu Property Taxes	(1,597,084)	(1,909,048)	(2,050,026)	(140,978)

## Overall District Financial Health

Districts across California have seen significant decreases in average daily attendance (ADA) due to the pandemic. To help protect districts, the State funded districts on their 2019-20 ADA in 2020-21, and will fund in districts on their 2019-20 or 2021-22 ADA, whichever is higher. This protection, or “hold harmless”, is not currently scheduled to continue into 2022-23, meaning districts will be funded on their 2021-22 or 2022-23 ADA, whichever is higher. This “ADA cliff” will negatively impact most districts, including Ukiah Unified. This reduction in revenue, combined with step and column increases, escalating employer retirement system costs and other inflationary impacts will strain district budgets.

The District is also projecting that enrollment will continue to decline, further compounding the ADA cliff. First Interim includes reductions in certificated staffing in proportion with the decline in enrollment, with the savings offsetting a lot of the lost revenue.

Regardless of the economic environment, fiscal solvency is paramount and, if it is to be sustained, demands reasonable and accurate revenue and expenditure projections. Maintaining fiscal solvency while maximizing services to students using available financial resources will continue to be a challenge.

## 2021-22 UUSD First Interim Primary Budget Components

Average Daily Attendance (ADA), excluding County Office ADA, was estimated at budget adoption at 5,579.06. Based on current information, it has dropped to 5,290.20. Due to the “hold harmless” from the State in response to the pandemic, the District will be funded on 2019-20’s 5,661.09 ADA.

The District’s Unduplicated Pupil Percentage (UPP) for Supplemental & Concentration Grant (SCG) funding is currently estimated at 79.99%, based on the three year rolling average.

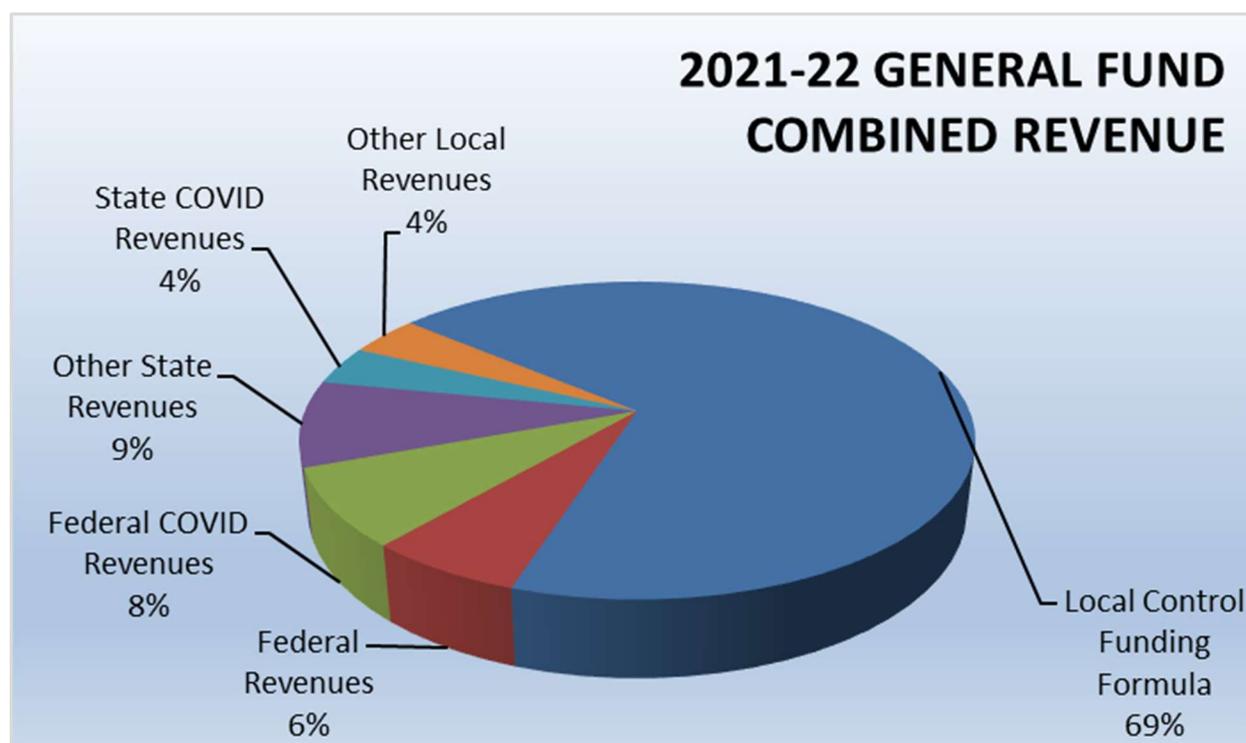
<b>Unduplicated Pupil Percentage</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
District Enrollment	5,938	5,882	5,807	5,638
County Office of Ed (COE) Enrollment	34	40	40	40
District Unduplicated Pupil Count	4,785	4,733	4,669	4,533
COE Unduplicated Pupil Count	20	27	27	27
Single Year Unduplicated Pupil Percentage	80.46%	80.38%	80.31%	80.31%
<b>Three-Year Rolling Unduplicated Pupil Percentage</b>	<b>80.43%</b>	<b>80.54%</b>	<b>80.38%</b>	<b>80.33%</b>

Except as illustrated under Contributions to/from Restricted Programs, all federal and state restricted categorical programs are self-funded and must operate without a contribution from the Unrestricted General Fund.

### General Fund Revenue Components

The District receives funding for its general operations from various sources, but primarily the Local Control Funding Formula. In 2021-22, the District is continuing to receive significant funds to respond to various demands created by the pandemic. A breakdown of the major funding sources is illustrated below:

Revenue Description	Unrestricted	Restricted	Combined
Local Control Funding Formula	\$ 69,061,914	\$ -	\$ 69,061,914
Federal Revenues	\$ 187,589	\$ 6,178,228	\$ 6,365,817
Federal COVID Revenues	\$ -	\$ 7,972,638	\$ 7,972,638
Other State Revenues	\$ 1,109,837	\$ 7,670,955	\$ 8,780,792
State COVID Revenues	\$ -	\$ 3,950,152	\$ 3,950,152
Other Local Revenues	\$ 360,731	\$ 3,689,594	\$ 4,050,325
<b>Total Revenues</b>	<b>\$ 70,720,071</b>	<b>\$ 29,461,567</b>	<b>\$ 100,181,638</b>



### Education Protection Account (EPA) Revenue

The creation of the Education Protection Account by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. EPA revenues are a component of each district's Local Control Funding Formula revenue. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

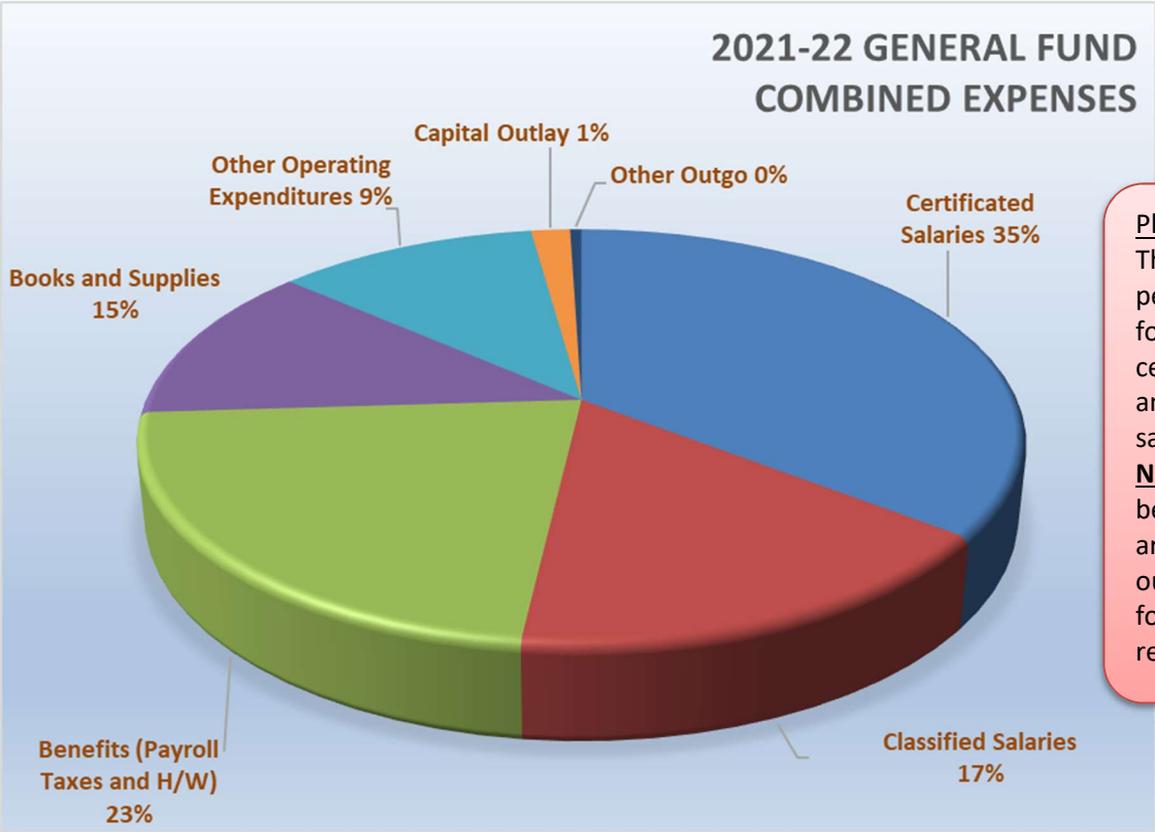
Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred. Illustrated below is how the District's EPA funds are appropriated for the 2021-22 school year. Amounts will be revised throughout the year based on information received from the State.

<b>Ukiah Unified School District Education Protection Account (EPA) Budget Fiscal Year Ending June 30, 2022</b>	
<b>BUDGETED EPA REVENUES</b> <i>Estimated EPA Funds</i>	<b>\$14,617,545</b>
<b>BUDGETED EPA EXPENDITURES</b> <i>Certificated Instructional Salaries/Benefits</i>	<b>\$14,617,545</b>

### Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise approximately 81% of the District's unrestricted budget, and approximately 75% of the Combined General Fund budget. Following are graphical descriptions of expenditures by percentage:

<b>Expense Description</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Combined</b>
Certificated Salaries	\$ 27,144,234	\$ 9,525,349	\$ 36,669,583
Classified Salaries	\$ 10,099,775	\$ 6,783,822	\$ 16,883,597
Benefits (Payroll Taxes and H/W)	\$ 13,850,370	\$ 9,071,655	\$ 22,922,025
Books and Supplies	\$ 8,049,059	\$ 4,796,413	\$ 12,845,472
Other Operating Expenditures	\$ 5,002,203	\$ 6,726,183	\$ 11,728,386
Capital Outlay	\$ 136,852	\$ 1,612,804	\$ 1,749,656
Other Outgo	\$ (1,026,794)	\$ 1,534,849	\$ 508,055
<b>Total Expenses</b>	<b>\$ 63,255,699</b>	<b>\$ 40,051,075</b>	<b>\$ 103,306,774</b>



**Transfers In & Transfers Out**

The District transfers money between the General Fund and the other funds of the District as needed.

	2020-21 Actuals	2021-22 Initial Budget	2021-22 First Interim	Change Since Initial Budget
<b>Interfund Transfers In</b>				
From Fund 17 - Special Reserve, Non-Capital Outlay	-	529,607	-	(529,607)
From Fund 40 - Special Reserve, Capital Outlay	-	-	-	-
<b>Total, Interfund Transfers In</b>	-	<b>529,607</b>	-	<b>(529,607)</b>

	2020-21 Actuals	2021-22 Initial Budget	2021-22 First Interim	Change Since Initial Budget
<b>Interfund Transfers Out</b>				
To Fund 17 - Special Reserve, Non-Capital Outlay	816,063	-	262,760	262,760
To Fund 11 - Adult Education	-	11,419	-	(11,419)
To Fund 13 - Child Nutrition	-	-	-	-
To Fund 15 - School Bus Equipment Replacement	-	-	-	-
<b>Total, Interfund Transfers Out</b>	<b>816,063</b>	<b>11,419</b>	<b>262,760</b>	<b>251,341</b>

A transfer in from Fund 17 should no longer be needed to keep the General Fund from being negative, and money will be available in the General Fund to transfer to Fund 17.

The transfer to the Adult Education Fund is to help cover the cost of the classes offered at the Mendocino County Jail is no longer needed.

### Contributions to/from Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue, or due to legal/matching requirements:

<b>Contributions (From Unrestricted to Restricted) / From Restricted to Unrestricted</b>	<b>2020-21 Actuals</b>	<b>2021-22 Initial Budget</b>	<b>2021-22 First Interim</b>	<b>Change Since Initial Budget</b>
To LEA Medi-Cal (Res 5640/9640)	(76,534)	(6,180)	(31,180)	(25,000)
To Special Education (Res 6500)	(6,481,427)	(8,674,389)	(8,512,642)	161,747
To Routine Restricted Maintenance (Res 8150)	(2,258,043)	(2,481,276)	(2,776,449)	(295,173)
To Deferred Maintenance Projects (Res 9006)	(300,000)	-	(300,000)	(300,000)
To Chromebook Replacement (Res 9042)	-	-	(300,000)	(300,000)
To Staff Technology Replacement (Res 9043)	-	-	(100,000)	(100,000)
To Facilities (Res 9525)	(100,000)	-	(100,000)	(100,000)
To Textbook Adoption (Res 9526)	(325,000)	-	-	-
To Safety / Equipment / Vehicle Replacement (Res 9529)	(200,000)	(200,000)	(200,000)	-
From Transportation Billing (Res 9593)	42,787	-	-	-
<b>Total, Contributions</b>	<b>(9,698,218)</b>	<b>(11,361,845)</b>	<b>(12,320,271)</b>	<b>(958,426)</b>

The transfer to Routine Restricted Maintenance is based on total General Fund expenditures, and will therefore fluctuate as the budget changes. The District is transferring money to several programs, such as the Safety / Equipment / Vehicle Replacement program, and putting money aside for future technology and facilities needs.

### General Fund Summary and Multi-Year Projections

It is not unusual for the District to project deficit spending during the current fiscal year at First Interim; as the year goes on and the budget gets refined as more information becomes available, the deficit spending decreases or often gets eliminated completely. At First Interim 2020-21, the District projected deficit spending of \$5,167,161; as you will see below, the net for 2020-21 was actually a positive \$1,573,443 when the year was complete (a positive variance of \$6,740,604 from First Interim to the end of the year).

The 2021-22 First Interim Budget Report projects a decrease to the unrestricted General Fund balance of \$5,118,659. This includes \$3.97 million that has not been allocated to specific expenses, and assumes all open positions will be filled and substitute budgets will be expended. All of these dollars will not be spent during 2021-22; the Second Interim Budget Report will tighten up projected expenditures, and help improve the fiscal picture.

As the financial position for 2021-22 improves, the ending balance and available reserves in the future years also improve. It is reasonable to assume that the Board-mandated 9% reserve levels will be met, and 2022-23 and 2023-24 will be closer to 9% when the books are closed.

General Fund Recap	UNRESTRICTED			
	2020-21	2021-22	2022-23	2023-24
Beginning Balance	5,354,501	6,927,944	1,809,285	139,961
Audit Adjustments	-	-	-	-
Total Revenues	66,020,837	70,720,071	69,012,810	71,103,264
Total Expenditures	53,933,113	63,255,699	60,442,160	58,847,817
Total Other Financing Sources / Uses	(10,514,281)	(12,583,031)	(10,239,974)	(12,255,447)
Net for the Year	1,573,443	(5,118,659)	(1,669,324)	-
<b>Ending Balance</b>	<b>6,927,944</b>	<b>1,809,285</b>	<b>139,961</b>	<b>139,961</b>
Components of Ending Fund Balance				
Revolving Cash	15,300	15,300	15,300	15,300
Stores	171,041	124,661	124,661	124,661
Prepaid Expenses	-	-	-	-
Restricted	-	-	-	-
Site Discretionary Carryover (Res 0010)	225,993	-	-	-
Testing Funds Carryover (Res 0057)	58,943	-	-	-
Differentiated Assistance Carryover (Res 0076)	-	-	-	-
Supplemental & Concentration Carryover (Res 0079)	3,764,620	1,669,324	-	-
Undesignated/Unappropriated	2,692,047	-	-	-
Ending Balance - Fund 01 Undesignated/Unappropriated	2,692,047	-	-	-
Ending Balance - Fund 17	7,750,673	8,074,105	5,580,017	5,017,324
<b>Ending Balance - Combined</b>	<b>10,492,197</b>	<b>7,922,217</b>	<b>6,534,734</b>	<b>2,741,970</b>
Actual Reserve Percentage	12.13%	7.80%	5.33%	5.20%
Amount Over/(Under) Required 3% Reserve	7,859,162	4,967,018	2,438,450	2,120,324
Amount Over/(Under) Board-Mandated 9% Reserve	2,692,047	(1,247,154)	(3,844,683)	(3,673,675)

## Other Funds

As illustrated below, all other funds of the District are anticipated to have a positive ending fund balance at June 30, 2022.

FUND	2020-21 Actuals	2021-22 Budget Adoption	2021-22 First Interim	Difference
11: ADULT EDUCATION	\$ 429,479	\$ 390,596	\$ 335,189	\$ (55,407)
12: CHILD DEVELOPMENT	\$ 55,077	\$ 49,962	\$ 55,077	\$ 5,115
13: CAFETERIA	\$ 2,011,099	\$ 586,088	\$ 869,381	\$ 283,293
15: SCHOOL BUS REPLACEMENT	\$ -	\$ -	\$ -	\$ -
17: SPECIAL RESERVE, NON-CAPITAL OUTLAY	\$ 775,073	\$ 7,691,006	\$ 8,074,105	\$ 383,099
21: BUILDING FUND	\$ 22,329,736	\$ 3,368,992	\$ 6,127,929	\$ 2,758,937
25: CAPITAL FACILITIES	\$ 2,380,777	\$ 2,076,158	\$ 2,680,786	\$ 604,628
35: COUNTY SCHOOL FACILITIES	\$ 160,011	\$ 159,167	\$ 161,011	\$ 1,844
40: SPECIAL RESERVE, CAPITAL OUTLAY	\$ 79,778	\$ 56,909	\$ 80,578	\$ 23,669
51: BOND INTEREST & REDEMPTION	\$ 8,261,352	\$ 8,884,569	TBD	
67: SELF INSURANCE FUND	\$ 353,352	\$ 964,248	\$ 353,352	\$ (610,896)

*Funds 51 & 67 are legally unavailable for borrowing at any time.*

## LOCAL RESERVE CAP

One of the consequences of the 2014 Budget Act and the passage of Prop 2 was the addition of a requirement that would place limits on the level of reserves a school district could maintain when certain conditions exist. Specifically, SB858 (EC 42127(a) (2) (B)) requires the following:

If a district adopts a budget with a combined assigned and unassigned ending fund balance in excess of the minimum reserve specified in SBE regulations, the district must:

- Identify the minimum reserve level applicable to the district.
- Identify the amount in excess of the minimum.
- Prepare a statement that substantiates the need for the excess.

The reserve hard cap takes effect the year following the year in which all conditions are met and a deposit into the State's rainy day account is made. If the reserve hard cap takes effect and the law is not repealed, districts can ask the county office of education for a waiver. All advice indicates NOT to spend down reserves in anticipation of the cap.

Ukiah Unified is required by the State to maintain a 3.00% Reserve for Economic Uncertainties. The Board has mandated that the District maintain reserves totalling 9.00%, or three times the amount required by the State. Whenever the reserve level falls below 9.00%, the District will work to restore these reserves.

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty:

*School district governing boards are responsible for maintaining the fiscal solvency of the schools they govern. The governing board commits to maintaining a prudent level of financial resources to protect against the need to reduce services because of temporary revenue shortfalls or unpredicted expenditures.*

RESERVE CALCULATIONS	2021-22 First Interim			
	2020-21	2021-22	2022-23	2023-24
<b>Total Expenditures (1000-7499)</b>	85,302,522	103,306,774	104,718,882	96,566,646
<b>Transfers Out (7600-7629)</b>	816,063	262,760	-	-
<b>Other Uses (7630-7699)</b>	-	-	-	-
<b>A. Total</b>	<b>86,118,585</b>	<b>103,569,534</b>	<b>104,718,882</b>	<b>96,566,646</b>
<b>B. Reserve for Economic Uncertainties at 1% Level (A * 1%)</b>	<b>861,186</b>	<b>1,035,696</b>	<b>1,047,189</b>	<b>965,667</b>
<b>C. Reserve for Economic Uncertainties at 3% Level (A * 3%)</b>	<b>2,583,558</b>	<b>3,107,087</b>	<b>3,141,567</b>	<b>2,897,000</b>
<b>D. Additional 6% Reserve for Economic Uncertainties (A * 6%)</b>	<b>5,167,116</b>	<b>6,214,173</b>	<b>6,283,133</b>	<b>5,793,999</b>
<b>E. Total Board-Required Reserve for Economic Uncertainties (A * 9%)</b>	<b>7,750,673</b>	<b>9,321,259</b>	<b>9,424,700</b>	<b>8,690,999</b>
<b>Ending Fund Balances</b>				
<b>Fund 01 (Unrestricted, Net)</b>	2,692,047	-	-	-
<b>Fund 17</b>	7,750,673	8,074,105	5,580,017	5,017,324
<b>F. Total Ending Fund Balances</b>	<b>10,442,720</b>	<b>8,074,105</b>	<b>5,580,017</b>	<b>5,017,324</b>
<b>G. Reserves Over/(Short) 9.00%</b>	<b>2,692,047</b>	<b>(1,247,154)</b>	<b>(3,844,683)</b>	<b>(3,673,675)</b>
<b>H. Actual Reserve Percentage (F / A)</b>	<b>12.13%</b>	<b>7.80%</b>	<b>5.33%</b>	<b>5.20%</b>

## **Estimated Ending Fund Balances and Financial Position**

Based on the multi-year projections included as part of the First Interim Report, the District will finish 2021-22, 2022-23 and 2023-24 with ending fund balances in excess of the State-required minimum reserve for economic uncertainty of 3% in all three years, thereby resulting in a POSITIVE financial certification of the First Interim Report.

## **Cash Flow**

The District is anticipating ending the 2021-22 fiscal year with a positive cash balance in the General Fund (combined with Fund 17).

## **Other Considerations**

Lastly, salary and benefit negotiations with the Ukiah Teachers' Association are not settled for 2021-22. Any negotiated increases will have an impact on the budget. If negotiations are settled prior to Second Interim, due in March 2022, a revised budget will be included in the required AB 1200 public disclosure.

## **Future Budget Reductions**

At this time, based on the current information available, Administration does not believe that significant budget reductions will be necessary for 2022-23 or 2023-24, beyond adjusting staffing to more closely align with projected enrollment. This will be re-evaluated after the Governor makes his January State Budget proposal for 2022-23, constitutionally required by January 10, 2022. Should the Governor propose any reductions to LCFF funding for 2022-23, the District will quickly need to determine if any budget reductions will be necessary. Also, as enrollment for 2022-23 comes into focus, any additional decline above the 75 students currently projected to be lost could necessitate some reductions.

**MEMORANDUM**  
**Ukiah Unified School District**  
 511 S. Orchard Street  
 Ukiah, CA 95482  
 (707) 472-5013

Date: December 8, 2021

To: Steve Barekman, Chief Business Official  
 Debra Kubin, Superintendent

From: Kristy Bryant, Director of Fiscal Services

Subject: 2021/22 First Interim - Description of Budget Changes Since 45 Day Revision

The 2021/22 First Interim covers the District’s financial and budgetary status for the period ending October 31, 2021. The District is filing a **Positive** certification for the 2021/22 First Interim. The Local Control Funding Formula (LCFF) includes a 5.07% cost of living adjustment. Funded ADA projections have not changed since the 2021/22 45 Day Revised Budget.

**Revenue:**

The major changes to the LCFF revenues are:

**Unrestricted**

LCFF Revenue – Base	Res 0000	\$0
Property Taxes	Res 0000	(\$133,679)
Charter In-Lieu Property Taxes	Res 0000	83,658
Supplemental & Concentration	Res 0079	(4,376)
EPA	Res 1400	50,021
<b>Total Change LCFF</b>		<b>(\$4,376)</b>

The major changes to revenues are:

**Unrestricted**

Other Local	Res 0000	\$41,571
Insurance Claims	Res 0000	58,817
Lottery	Res 1100	(20,416)
<b>Total Change Unrestricted</b>		<b>\$79,972</b>

**Restricted**

Expanded Learning Opp Program	Res 2600	\$2,944,590
Title I Part A	Res 3010	(98,945)

Migrant Ed	Res 3060	\$37,402
ESSER III 80% (ARP)	Res 3213	1,836,921
ESSER III 20% (ARP)	Res 3214	456,000
Expanded Learn Opp GRANT (ESSER II)	Res 3216	669,447
Expanded Learn Opp Grant (ESSER III)	Res 3218	436,079
Expanded Learn Opp Grant (ESSER III)	Res 3219	751,742
Special Ed Basic Federal	Res 3310	(11,981)
Title II Part A	Res 4035	(25,826)
Title VI REAP	Res 4126	(2,866)
Title III Immigrant	Res 4201	10,596
Title III EL	Res 4203	1,950
Title V Indian Education	Res 4510	1,887
Homeless (ARP)	Res 5634	57,634
Educator Effectiveness	Res 6266	1,557,787
Lottery	Res 6300	(14,147)
CTE Incentive Grant	Res 6387	(4,476)
Special Ed	Res 6500	(64,531)
Spec Ed Dispute Resolution	Res 6536	79,216
Spec Ed Learning Recovery	Res 6537	445,593
Ag grant	Res 7010	2,491
Learn Comm Sch Success	Res 7085	(49,992)
Covid Testing Grant	Res 9010 dd 0080	176,667
Other Misc Local	Res 9XXX	81,538
<b>Total Change Restricted</b>		<b>\$9,274,776</b>

Revenue Deferred from 2020-21 to 2021-22

Title I	Res 3010	\$239,173
ESSER (CARES)	Res 3210	328,493
ESSER II (CRRSA)	Res 3212	3,493,956
Title II	Res 4035	229,900
Title VI REAP	Res 4126	119,885
Title III Immigrant	Res 4201	689
Title III EL	Res 4203	119,055
Title V Indian Ed	Res 4510	2,493
ASES	Res 6010	87,612

CTE IG	Res 6387	71,965
K-12 Strong WorkForce	Res 6388	9,000
In-Person Instruction	Res 7422	153,193
Expanded Learn Opp Grant (AB 86)	Res 7425	(4,110,260)
Expanded Learn Opp Grant Paraprof (AB 86)	Res 7426	921
<b>Total Deferred Revenue</b>		<b>\$746,075</b>

**Salaries/Benefits:**

Positions have been reviewed and revised. Substitutes have been adjusted based on actuals through October 2021. Since Budget Adoption the District and CSEA negotiated a 1% increase to the classified salary schedule. This is an estimated increase of \$75,656 to unrestricted, \$22,385 to SCG funds, and \$68,349 to restricted classified salaries and benefits. Unfilled positions in the classified objects are taken into consideration and budgeted salaries are reduced to reflect this savings through October 31, 2021.

**Unrestricted:**

Certificated Contracted Salaries	Obj 1100	\$97,398
	Obj 1200	261,719
	Obj 1300	20,501
Certificated Supplemental Salaries	Obj 1140/1150	(163,326)
	Obj 1240/1250	24,835
	Obj 1950	27,134
Certificated Substitute Salaries	Obj 1170/1171	92,700
<b>Total Unrestricted change in Certificated Salary</b>		<b>\$360,961</b>
Classified Contracted Salaries	Obj 2100	(38,998)
	Obj 2200	(265,726)
	Obj 2300	(31,268)
	Obj 2400	37,656
	Obj 2900	(955)
Classified Supplemental Salaries	Obj 2140/2150/2160	106,827
	Obj 2240/2250/2260	(19,701)
	Obj 2440/2450/2460	10,381
Classified Substitute Salaries	Obj 2170	0
	Obj 2270	(12,386)
	Obj 2470	(1,525)
<b>Total Unrestricted change in Classified Salary</b>		<b>\$(215,695)</b>

<b>Total change in Unrestricted Salary</b>		<b>\$145,266</b>
--	--	------------------

<b>Total Unrestricted change in Benefits</b>		
STRS	Obj 310X	\$(53,967)
PERS	Obj 320X	1,478
OASDI	Obj 330X	3,763
Medicare	Obj 331X	3,554
Health	Obj 340X	(37,058)
Unemployment	Obj 350X	55,082
Workers Comp	Obj 360X	13,038
OPEB	Obj 370X	710
<b>Total change in Unrestricted Benefits</b>		<b>\$(13,400)</b>

Restricted:

Certificated Contracted Salaries	Obj 1100	\$274,896
	Obj 1200	1,505
	Obj 1300	76,276
Certificated Supplemental Salaries	Obj 1140/1150	(198,912)
	Obj 1240/1250	(78,400)
	Obj 1950	394,914
Certificated Substitute Salaries	Obj 1170/1171	206,466
	Obj 1370	10,000
<b>Total Restricted change in Certificated Salary</b>		<b>\$686,745</b>
Classified Contracted Salaries	Obj 2100	(4,228)
	Obj 2200	180,386
	Obj 2400	10,533
	Obj 2900	1,131
Classified Supplemental Salaries	Obj 2140/2150/2160	(23,743)
	Obj 2240/2250/2260	26,633
	Obj 2440/2450/2460	116,111
	Obj 2950/2960	29,774
Classified Substitute Salaries	Obj 2170	(214,408)
<b>Total Restricted change in Classified Salary</b>		<b>\$122,189</b>
<b>Total change in Restricted Salary</b>		<b>\$808,934</b>

<b>Total Restricted change in Benefits</b>		
STRS	Obj 310X	\$463,011
PERS	Obj 320X	5,835
OASDI	Obj 330X	10,668
Medicare	Obj 331X	10,441
Health	Obj 340X	14,677
Unemployment	Obj 350X	(49,073)
Workers Comp	Obj 360X	17,090
OPEB	Obj 370X	5,515
<b>Total change in Unrestricted Benefits</b>		<b>\$478,164</b>

**Materials/Supplies & Other Operating Expenses:** Site and Department budget reviews were completed and budget adjustments have been made between materials/supplies and other operating expenses based on the information received during the reviews. Carryover is budgeted at 1st Interim and placed in object 4314 until sites and departments designate how they will spend the funds.

Unrestricted

The major changes to Expenditures are:

Total change in Materials and Supplies	Obj 4XXX	\$3,144,077
- SCG awaiting stakeholder engagement \$2,362,274	Obj 4314	
Total Services and Other Operating Expenditures	Obj 5XXX	282,214
<b>Total change in Supplies and Operating Expenses</b>		<b>\$3,426,291</b>

Restricted

The major changes to Expenditures are:

Total change in Materials and Supplies	Obj 4XXX	\$411,166
Total Services and Other Operating Expenditures	Obj 5XXX	3,044,864
<b>Total change in Supplies and Operating Expenses</b>		<b>\$3,456,030</b>

**Capital Outlay:** The budgets for capital facility projects and equipment purchases have been reviewed with the Director of Maintenance and revisions have been made. The capital outlay

threshold for facilities is \$20,000 and equipment is \$5,000. Budgets have been revised for projects that have already gone out to bid to begin before June 30, 2022.

**Contributions:**

Changes to contributions since Adopted Budget:

Site Discretionary	Res 0010	(\$100,000)
Transportation	Res 0740	(170,872)
MAA	Res 0811	(18,940)
Special Ed	Res 6500	(161,747)
RRM	Res 8150	290,433
Deferred Maintenance Projects	Res 9006	300,000
Technology Chromebooks	Res 9042	300,000
Technology Staff Replacement 20%	Res 9043	100,000
Facilities	Res 9525	100,000
Medi-Cal	Res 9640	25,000
<b>Total reduction to contributions</b>		<b>\$663,874</b>

**Other Outgo and Transfers Out:**

MCOE for County-Served District-Funded ADA	Fund 01	\$11,916
Adults in Correctional Facilities (not needed)	Fund 11	(11,419)
Special Reserve	Fund 17	262,760
<b>Total change to Transfers Out</b>		<b>\$263,257</b>

**Fund Balance:**

Changes in fund balance since Adopted Budget:

State Testing	Res 0057	(14,721)
Supplemental & Concentration Grants	Res 0079	(477,165)
<b>Total Unrestricted Balance</b>		<b>\$(491,886)</b>
Expanded Learning Opp Program	Res 2600	1,227,672
ESSER II	Res 3212	(2,862,001)
Educator Effectiveness	Res 6266	1,557,787
Lottery	Res 6300	236,367
Spec Ed Dispute Resolution	Res 6536	79,216
Spec Ed Learning Recovery	Res 6537	385,593
Classified PD	Res 7311	5,213
RRM	Res 8150	611,513
<b>Total Restricted Balance</b>		<b>\$1,241,360</b>

Deferred Maintenance	Res 9006	300,000
RVOEP	Res 9015	4,891
Technology Chromebooks	Res 9042	300,000
Technology Staff Replacement 20%	Res 9043	100,000
Site Local Accounts	Res 9200-9518	(142,522)
Facilities	Res 9525	100,000
Textbooks	Res 9526	2,229
Safety/Equipment/Vehicle Replacement	Res 9529	(100,000)
ASES Reserve account	Res 9530	(16,265)
Other Misc Local accounts	Res 9XXX	6,362
<b><i>Total Local Restricted Balance</i></b>		<b><i>\$554,695</i></b>
<b>Total Fund Balance Fund 01</b>		<b>\$1,304,168</b>

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2021

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Kristy Bryant

Telephone: (707) 472-5013

Title: Director of Fiscal Services

E-mail: kbryant@uusd.net

**Criteria and Standards Review Summary**

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

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

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

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

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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	<b>X</b>	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	<b>X</b>	
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?		<b>X</b>
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?	<b>X</b>	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	<b>X</b>	
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).	<b>X</b>	
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?	<b>X</b>	

## 2021-22 First Interim Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: **Ukiah Unified School District**

CDS #: 23-65615

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing and each subsequent budget revision, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2021-22
Total General Fund Expenditures & Other Uses		\$ 103,569,534
Minimum Reserve requirement	3%	\$ 3,107,086
General Fund Combined Ending Fund Balance		\$ 13,915,505
Special Reserve Fund Ending Fund Balance		\$ 8,074,105
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 139,961
Restricted		\$ 12,106,220
Committed		\$ 1,669,324
Assigned		\$ -
Reserve for economic uncertainties		\$ 8,074,105
Unassigned and Unappropriated		\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 8,074,105
Total Components of ending balance		\$ 21,989,610
		<i>TRUE</i>
requirement		\$ 4,967,019

### Statement of Reasons

**The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:**

*School district governing boards are responsible for maintaining the fiscal solvency of the district they govern. The governing Board commits to maintaining a prudent level of financial resources to protect against the need to reduce services because of temporary revenue shortfalls or unanticipated expenditures.*

## ***AB 2756 REPORTING REQUIREMENTS***

District: Ukiah Unified School District

**Please check one:**

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 2) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 3) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached

Signature:   
Chief Business Official

Date: December 9, 2021

SACS2021ALL Financial Reporting Software - 2021.2.0  
12/8/2021 8:21:01 PM

23-65615-0000000

First Interim  
2021-22 Projected Totals  
Technical Review Checks

Ukiah Unified

Mendocino 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) - All RESOURCE codes must be valid. PASSED
- 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) - All FUND and RESOURCE account code combinations should be valid. PASSED
- 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) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- 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:The Cashflow is provided as an excel spreadsheet

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

Explanation:The MYP is provided as an excel spreadsheet

**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.

## SSC School District and Charter School Financial Projection Dashboard 2021–22 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2021–22 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>LCFF PLANNING FACTORS</b>					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance Statutory COLA	2.31%	1.70% <sup>1</sup>	2.48% <sup>2</sup>	3.11% <sup>2</sup>	3.54% <sup>2</sup>
Planning COLA	0.00%	5.07% <sup>3</sup>	2.48%	3.11%	3.54%

<b>LCFF GRADE SPAN FACTORS FOR 2021–22</b>				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$391	\$397	\$408	\$473
2021–22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants <sup>4</sup>	\$8,935	\$8,215	\$8,458	\$10,057

\*Average daily attendance (ADA)

<b>OTHER PLANNING FACTORS</b>						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.40%	3.96%	2.65%	2.36%	2.51%
California Lottery	Unrestricted per ADA	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00
	Restricted per ADA	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.26%	2.14%	2.60%	2.70%	2.80%
CalSTRS Employer Rate <sup>5</sup>		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.50%	0.50%	0.20%	0.20%

<b>STATE MINIMUM RESERVE REQUIREMENTS</b>	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amounts carried forward from the May Revision as they do not materially differ from COLA calculated by independent economist, and the Department of Finance has not provided updated figures.

<sup>3</sup>Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS) rates in 2021–22 are final. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021–22 and 2022–23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)0

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,579.06	5,579.06	5,290.20	5,290.20	(288.86)	-5%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	5,579.06	5,579.06	5,290.20	5,290.20	(288.86)	-5%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	34.00	34.00	34.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	34.00	34.00	34.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,579.06	5,579.06	5,324.20	5,324.20	(254.86)	-5%
<b>7. Adults in Correctional Facilities</b>	16.21	16.21	16.21	16.21	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Ukiah Unified (65615) - 2021-22 First Interim - Internal	11/17/2021			
	2020-21	2021-22	2022-23	2023-24
<b>SUMMARY OF FUNDING</b>				
<b>General Assumptions</b>				
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>				
Base Grant	\$47,131,206	\$49,540,161	\$48,390,174	\$49,895,039
Grade Span Adjustment	1,874,809	1,969,787	1,855,865	1,912,021
Supplemental Grant	7,883,107	8,297,224	8,077,554	8,323,323
Concentration Grant	6,231,114	8,551,167	8,289,089	8,529,773
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	703,575	703,575	703,575	703,575
Add-ons: Small School District Bus Replacement Program	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$63,823,811</b>	<b>\$69,061,914</b>	<b>\$67,316,257</b>	<b>\$69,363,731</b>
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>63,823,811</b>	<b>69,061,914</b>	<b>67,316,257</b>	<b>69,363,731</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 11,210</b>	<b>\$ 12,127</b>	<b>\$ 12,460</b>	<b>\$ 12,839</b>
<b>Components of LCFF By Object Code</b>				
State Aid (Object Code 8011)	\$ 33,278,887	\$ 38,507,870	\$ 38,332,274	\$ 40,379,748
EPA (for LCFF Calculation purposes)	\$ 14,270,618	\$ 14,617,545	\$ 13,263,783	\$ 13,296,615
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 17,871,390	\$ 17,737,394	\$ 17,737,394	\$ 17,737,394
In-Lieu of Property Taxes (Object Code 8096)	(1,597,084)	(1,800,895)	(2,017,194)	(2,050,026)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 16,274,306</i>	<i>\$ 15,936,499</i>	<i>\$ 15,720,200</i>	<i>\$ 15,687,368</i>
<b>TOTAL FUNDING</b>	<b>63,823,811</b>	<b>69,061,914</b>	<b>67,316,257</b>	<b>69,363,731</b>
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>63,823,811</b>	<b>69,061,914</b>	<b>67,316,257</b>	<b>69,363,731</b>
<b>SUMMARY OF EPA</b>				
% 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)	\$ 14,270,618	\$ 14,617,545	\$ 13,263,783	\$ 13,296,615
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 14,270,618	\$ 14,617,545	\$ 13,263,783	\$ 13,296,615
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 15,528.00	\$ (1,245.27)	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 49,006,015	\$ 51,509,948	\$ 50,246,039	\$ 51,807,060
Supplemental and Concentration Grant funding in the LCAP year	\$ 14,114,221	\$ 16,848,391	\$ 16,366,643	\$ 16,853,096
Percentage to Increase or Improve Services	28.80%	32.71%	32.57%	32.53%
<b>SUMMARY OF STUDENT POPULATION</b>				
<b>Unduplicated Pupil Population</b>				
Enrollment	5,938	5,882	5,807	5,638
COE Enrollment	34	40	40	40
<b>Total Enrollment</b>	<b>5,972</b>	<b>5,922</b>	<b>5,847</b>	<b>5,678</b>
Unduplicated Pupil Count	4,785	4,733	4,669	4,533
COE Unduplicated Pupil Count	20	27	27	27
<b>Total Unduplicated Pupil Count</b>	<b>4,805</b>	<b>4,760</b>	<b>4,696</b>	<b>4,560</b>
Rolling %, Supplemental Grant	80.4300%	80.5400%	80.3800%	80.3300%
Rolling %, Concentration Grant	80.4300%	80.5400%	80.3800%	80.3300%

Ukiah Unified (65615) - 2021-22 First Interim - Internal	11/17/2021			
	2020-21	2021-22	2022-23	2023-24
<b>SUMMARY OF LCFF ADA</b>				
<b>Prior Year ADA for the Hold Harmless - ( net of current year charter shift)</b>				
Grades TK-3	1,807.47	1,807.47	1,523.70	1,609.14
Grades 4-6	1,311.14	1,311.14	1,185.30	1,162.93
Grades 7-8	806.93	806.93	807.30	827.34
Grades 9-12	1,735.55	1,735.55	1,773.90	1,769.03
<b>LCFF Subtotal</b>	<b>5,661.09</b>	<b>5,661.09</b>	<b>5,290.20</b>	<b>5,368.44</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>5,661.09</b>	<b>5,661.09</b>	<b>5,290.20</b>	<b>5,368.44</b>
<b>Current Year ADA</b>				
Grades TK-3	1,807.47	1,523.70	1,609.14	1,578.46
Grades 4-6	1,311.14	1,185.30	1,162.93	1,122.96
Grades 7-8	806.93	807.30	827.34	774.36
Grades 9-12	1,735.55	1,773.90	1,769.03	1,735.56
<b>LCFF Subtotal</b>	<b>5,661.09</b>	<b>5,290.20</b>	<b>5,368.44</b>	<b>5,211.34</b>
NSS	-	-	-	-
<b>Combined Subtotal</b>	<b>5,661.09</b>	<b>5,290.20</b>	<b>5,368.44</b>	<b>5,211.34</b>
<b>Change in LCFF ADA (excludes NSS ADA)</b>	-	(370.89)	78.24	(157.10)
	No Change	Decline	Increase	Decline
<b>Funded LCFF ADA for the Hold Harmless</b>				
Grades TK-3	1,807.47	1,807.47	1,609.14	1,609.14
Grades 4-6	1,311.14	1,311.14	1,162.93	1,162.93
Grades 7-8	806.93	806.93	827.34	827.34
Grades 9-12	1,735.55	1,735.55	1,769.03	1,769.03
<b>Subtotal</b>	<b>5,661.09</b>	<b>5,661.09</b>	<b>5,368.44</b>	<b>5,368.44</b>
	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Prior</i>
<b>Funded NSS ADA</b>				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Subtotal</b>	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
<b>NPS, CDS, &amp; COE Operated</b>				
Grades TK-3	2.90	1.70	1.70	1.70
Grades 4-6	7.60	12.75	12.75	12.75
Grades 7-8	9.60	4.25	4.25	4.25
Grades 9-12	12.20	15.30	15.30	15.30
<b>Subtotal</b>	<b>32.30</b>	<b>34.00</b>	<b>34.00</b>	<b>34.00</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	1,810.37	1,525.40	1,610.84	1,580.16
Grades 4-6	1,318.74	1,198.05	1,175.68	1,135.71
Grades 7-8	816.53	811.55	831.59	778.61
Grades 9-12	1,747.75	1,789.20	1,784.33	1,750.86
<b>Total Actual ADA</b>	<b>5,693.39</b>	<b>5,324.20</b>	<b>5,402.44</b>	<b>5,245.34</b>
<b>TOTAL FUNDED ADA</b>				
Grades TK-3	1,810.37	1,809.17	1,610.84	1,610.84
Grades 4-6	1,318.74	1,323.89	1,175.68	1,175.68
Grades 7-8	816.53	811.18	831.59	831.59
Grades 9-12	1,747.75	1,750.85	1,784.33	1,784.33
<b>Total</b>	<b>5,693.39</b>	<b>5,695.09</b>	<b>5,402.44</b>	<b>5,402.44</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	370.89	-	157.10

Ukiah Unified (65615) - 2021-22 First Interim - Internal	11/17/2021			
	2020-21	2021-22	2022-23	2023-24
<b>PER-ADA FUNDING LEVELS</b>				
<b>Base, Supplemental and Concentration Rate per ADA</b>				
Grades TK-3	\$ 10,952	\$ 11,858	\$ 12,140	\$ 12,512
Grades 4-6	\$ 10,070	\$ 10,902	\$ 11,161	\$ 11,505
Grades 7-8	\$ 10,368	\$ 11,225	\$ 11,491	\$ 11,846
Grades 9-12	\$ 12,329	\$ 13,347	\$ 13,663	\$ 14,083
<b>Base Grants</b>				
Grades TK-3	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
<b>Grade Span Adjustment</b>				
Grades TK-3	\$ 801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 243	\$ 255	\$ 261	\$ 269
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>				
Grades TK-3	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441
Grades 4-6	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626
<b>Prorated Base Grants</b>				
Grades TK-3	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
<b>Prorated Grade Span Adjustment</b>				
Grades TK-3	\$ 801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 243	\$ 255	\$ 261	\$ 269
<b>Supplemental Grant</b>				
	20%	20%	20%	20%
<b>Maximum - 1.00 ADA, 100% UPP</b>				
Grades TK-3	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125
<b>Actual - 1.00 ADA, Local UPP as follows:</b>				
	80.43%	80.54%	80.38%	80.33%
Grades TK-3	\$ 1,368	\$ 1,439	\$ 1,472	\$ 1,517
Grades 4-6	\$ 1,258	\$ 1,323	\$ 1,353	\$ 1,395
Grades 7-8	\$ 1,295	\$ 1,362	\$ 1,393	\$ 1,436
Grades 9-12	\$ 1,540	\$ 1,620	\$ 1,657	\$ 1,707
<b>Concentration Grant (&gt;55% population)</b>				
	50%	65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>				
Grades TK-3	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137
Grades 4-6	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643
Grades 7-8	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810
Grades 9-12	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>				
	25.4300%	25.5400%	25.3800%	25.3300%
Grades TK-3	\$ 1,081	\$ 1,483	\$ 1,511	\$ 1,554
Grades 4-6	\$ 994	\$ 1,364	\$ 1,389	\$ 1,429
Grades 7-8	\$ 1,024	\$ 1,404	\$ 1,430	\$ 1,472
Grades 9-12	\$ 1,217	\$ 1,670	\$ 1,700	\$ 1,750

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	66,470,625.00	69,066,290.00	13,790,007.00	69,061,914.00	(4,376.00)	0.0%
2) Federal Revenue		8100-8299	187,589.00	187,589.00	0.00	187,589.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,130,253.00	1,130,253.00	0.00	1,109,837.00	(20,416.00)	-1.8%
4) Other Local Revenue		8600-8799	316,082.00	316,082.00	129,869.79	360,731.00	44,649.00	14.1%
5) TOTAL, REVENUES			68,104,549.00	70,700,214.00	13,919,876.79	70,720,071.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	27,138,273.00	27,138,273.00	7,597,836.42	27,144,234.00	(5,961.00)	0.0%
2) Classified Salaries		2000-2999	10,320,453.00	10,320,453.00	2,987,293.50	10,099,775.00	220,678.00	2.1%
3) Employee Benefits		3000-3999	13,888,027.00	13,888,027.00	3,812,725.59	13,850,370.00	37,657.00	0.3%
4) Books and Supplies		4000-4999	4,904,982.00	4,904,982.00	356,452.70	8,049,059.00	(3,144,077.00)	-64.1%
5) Services and Other Operating Expenditures		5000-5999	4,746,989.00	4,746,989.00	1,857,721.73	5,002,203.00	(255,214.00)	-5.4%
6) Capital Outlay		6000-6999	0.00	0.00	86,184.00	136,852.00	(136,852.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	726,532.00	726,532.00	269,708.69	738,448.00	(11,916.00)	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,512,856.00)	(1,512,856.00)	0.00	(1,765,242.00)	252,386.00	-16.7%
9) TOTAL, EXPENDITURES			60,212,400.00	60,212,400.00	16,967,922.63	63,255,699.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,892,149.00	10,487,814.00	(3,048,045.84)	7,464,372.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	529,607.00	57,641.00	0.00	0.00	(57,641.00)	-100.0%
b) Transfers Out		7600-7629	11,419.00	11,419.00	0.00	262,760.00	(251,341.00)	-2201.1%
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	(11,361,845.00)	(11,366,585.00)	0.00	(12,320,271.00)	(953,686.00)	8.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,843,657.00)	(11,320,363.00)	0.00	(12,583,031.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,951,508.00)	(832,549.00)	(3,048,045.84)	(5,118,659.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,133,720.00	3,133,720.00		6,927,944.00	3,794,224.00	121.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,133,720.00	3,133,720.00		6,927,944.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,133,720.00	3,133,720.00		6,927,944.00		
2) Ending Balance, June 30 (E + F1e)			182,212.00	2,301,171.00		1,809,285.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,300.00	15,300.00		15,300.00		
Stores		9712	124,661.00	124,661.00		124,661.00		
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	42,251.00	2,161,210.00		1,669,324.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	39,096,036.00	38,512,246.00	10,770,299.00	38,507,870.00	(4,376.00)	0.0%
Education Protection Account State Aid - Current Year		8012	11,404,444.00	14,567,524.00	3,563,031.00	14,617,545.00	50,021.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	123,243.00	123,243.00	0.00	123,243.00	0.00	0.0%
Timber Yield Tax		8022	22,862.00	22,862.00	0.00	18,630.00	(4,232.00)	-18.5%
Other Subventions/In-Lieu Taxes		8029	328.00	328.00	0.00	0.00	(328.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	13,879,322.00	13,879,322.00	0.00	13,851,733.00	(27,589.00)	-0.2%
Unsecured Roll Taxes		8042	472,731.00	472,731.00	0.00	530,268.00	57,537.00	12.2%
Prior Years' Taxes		8043	21,851.00	21,851.00	0.00	25,375.00	3,524.00	16.1%
Supplemental Taxes		8044	209,674.00	209,674.00	0.00	86,607.00	(123,067.00)	-58.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,524,726.00	2,524,726.00	0.00	2,524,726.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	616,336.00	616,336.00	0.00	576,812.00	(39,524.00)	-6.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			68,371,553.00	70,950,843.00	14,333,330.00	70,862,809.00	(88,034.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,900,928.00)	(1,884,553.00)	(543,323.00)	(1,800,895.00)	83,658.00	-4.4%
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			66,470,625.00	69,066,290.00	13,790,007.00	69,061,914.00	(4,376.00)	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
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	187,589.00	187,589.00	0.00	187,589.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			187,589.00	187,589.00	0.00	187,589.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	238,353.00	238,353.00	0.00	238,353.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	891,900.00	891,900.00	0.00	871,484.00	(20,416.00)	-2.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,130,253.00	1,130,253.00	0.00	1,109,837.00	(20,416.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	12,751.71	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	220,882.00	220,882.00	19,588.90	232,887.00	12,005.00	5.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	56,200.00	56,200.00	0.00	56,200.00	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	9,000.00	9,000.00	97,529.18	41,644.00	32,644.00	362.7%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>316,082.00</b>	<b>316,082.00</b>	<b>129,869.79</b>	<b>360,731.00</b>	<b>44,649.00</b>	<b>14.1%</b>
<b>TOTAL, REVENUES</b>			<b>68,104,549.00</b>	<b>70,700,214.00</b>	<b>13,919,876.79</b>	<b>70,720,071.00</b>	<b>19,857.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	22,896,354.00	22,896,354.00	6,155,290.43	22,568,126.00	328,228.00	1.4%
Certificated Pupil Support Salaries		1200	1,472,253.00	1,472,253.00	517,795.61	1,758,807.00	(286,554.00)	-19.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,732,906.00	2,732,906.00	895,095.93	2,753,407.00	(20,501.00)	-0.8%
Other Certificated Salaries		1900	36,760.00	36,760.00	29,654.45	63,894.00	(27,134.00)	-73.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>27,138,273.00</b>	<b>27,138,273.00</b>	<b>7,597,836.42</b>	<b>27,144,234.00</b>	<b>(5,961.00)</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,101,040.00	1,101,040.00	316,293.75	1,163,886.00	(62,846.00)	-5.7%
Classified Support Salaries		2200	4,650,605.00	4,650,605.00	1,254,960.75	4,352,792.00	297,813.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	1,543,372.00	1,543,372.00	523,656.14	1,512,104.00	31,268.00	2.0%
Clerical, Technical and Office Salaries		2400	2,941,801.00	2,941,801.00	875,149.96	2,988,313.00	(46,512.00)	-1.6%
Other Classified Salaries		2900	83,635.00	83,635.00	17,232.90	82,680.00	955.00	1.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,320,453.00</b>	<b>10,320,453.00</b>	<b>2,987,293.50</b>	<b>10,099,775.00</b>	<b>220,678.00</b>	<b>2.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,368,551.00	4,368,551.00	1,191,358.09	4,314,584.00	53,967.00	1.2%
PERS		3201-3202	2,599,762.00	2,599,762.00	754,531.66	2,600,094.00	(332.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,223,496.00	1,223,496.00	356,327.23	1,225,282.00	(1,786.00)	-0.1%
Health and Welfare Benefits		3401-3402	3,955,720.00	3,955,720.00	1,008,227.95	3,918,662.00	37,058.00	0.9%
Unemployment Insurance		3501-3502	119,469.00	119,469.00	51,147.62	172,751.00	(53,282.00)	-44.6%
Workers' Compensation		3601-3602	1,338,583.00	1,338,583.00	371,388.94	1,338,542.00	41.00	0.0%
OPEB, Allocated		3701-3702	280,921.00	280,921.00	79,235.78	278,930.00	1,991.00	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,525.00	1,525.00	508.32	1,525.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,888,027.00</b>	<b>13,888,027.00</b>	<b>3,812,725.59</b>	<b>13,850,370.00</b>	<b>37,657.00</b>	<b>0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	450,000.00	450,000.00	1,918.20	990,382.00	(540,382.00)	-120.1%
Books and Other Reference Materials		4200	77,134.00	77,134.00	7,785.29	97,233.00	(20,099.00)	-26.1%
Materials and Supplies		4300	4,287,918.00	4,287,918.00	292,421.22	6,686,283.00	(2,398,365.00)	-55.9%
Noncapitalized Equipment		4400	89,930.00	89,930.00	54,327.99	275,161.00	(185,231.00)	-206.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,904,982.00</b>	<b>4,904,982.00</b>	<b>356,452.70</b>	<b>8,049,059.00</b>	<b>(3,144,077.00)</b>	<b>-64.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	172,706.00	172,706.00	24,635.28	194,494.00	(21,788.00)	-12.6%
Dues and Memberships		5300	30,691.00	30,691.00	29,119.00	34,389.00	(3,698.00)	-12.0%
Insurance		5400-5450	740,871.00	740,871.00	721,679.12	740,871.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,336,495.00	1,336,495.00	527,354.98	1,339,097.00	(2,602.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	148,702.00	148,702.00	31,891.33	180,412.00	(31,710.00)	-21.3%
Transfers of Direct Costs		5710	(95,355.00)	(95,355.00)	(5,069.49)	(192,505.00)	97,150.00	-101.9%
Transfers of Direct Costs - Interfund		5750	(500.00)	(500.00)	(610.97)	(126,330.00)	125,830.00	-25166.0%
Professional/Consulting Services and Operating Expenditures		5800	2,144,084.00	2,144,084.00	399,947.82	2,417,329.00	(273,245.00)	-12.7%
Communications		5900	269,295.00	269,295.00	128,774.66	414,446.00	(145,151.00)	-53.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,746,989.00</b>	<b>4,746,989.00</b>	<b>1,857,721.73</b>	<b>5,002,203.00</b>	<b>(255,214.00)</b>	<b>-5.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	86,184.00	97,206.00	(97,206.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	39,646.00	(39,646.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>86,184.00</b>	<b>136,852.00</b>	<b>(136,852.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	399,159.00	399,159.00	105,395.00	411,075.00	(11,916.00)	-3.0%
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	175,746.00	175,746.00	88,209.63	175,746.00	0.00	0.0%
Other Debt Service - Principal		7439	151,627.00	151,627.00	76,104.06	151,627.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>726,532.00</b>	<b>726,532.00</b>	<b>269,708.69</b>	<b>738,448.00</b>	<b>(11,916.00)</b>	<b>-1.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,149,041.00)	(1,149,041.00)	0.00	(1,534,849.00)	385,808.00	-33.6%
Transfers of Indirect Costs - Interfund		7350	(363,815.00)	(363,815.00)	0.00	(230,393.00)	(133,422.00)	36.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,512,856.00)</b>	<b>(1,512,856.00)</b>	<b>0.00</b>	<b>(1,765,242.00)</b>	<b>252,386.00</b>	<b>-16.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>60,212,400.00</b>	<b>60,212,400.00</b>	<b>16,967,922.63</b>	<b>63,255,699.00</b>	<b>(3,043,299.00)</b>	<b>-5.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	529,607.00	57,641.00	0.00	0.00	(57,641.00)	-100.0%
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			529,607.00	57,641.00	0.00	0.00	(57,641.00)	-100.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	262,760.00	(262,760.00)	New
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	11,419.00	11,419.00	0.00	0.00	11,419.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,419.00	11,419.00	0.00	262,760.00	(251,341.00)	-2201.1%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(11,361,845.00)	(11,366,585.00)	0.00	(12,320,271.00)	(953,686.00)	8.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,361,845.00)	(11,366,585.00)	0.00	(12,320,271.00)	(953,686.00)	8.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(10,843,657.00)	(11,320,363.00)	0.00	(12,583,031.00)	(1,262,668.00)	11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,497,182.00	5,497,182.00	1,650,775.81	14,150,866.00	8,653,684.00	157.4%
3) Other State Revenue		8300-8599	9,992,958.00	10,150,967.00	0.00	11,621,107.00	1,470,140.00	14.5%
4) Other Local Revenue		8600-8799	3,495,920.00	3,495,920.00	515,008.33	3,689,594.00	193,674.00	5.5%
5) TOTAL, REVENUES			18,986,060.00	19,144,069.00	2,165,784.14	29,461,567.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,483,604.00	8,483,604.00	1,855,534.91	9,525,349.00	(1,041,745.00)	-12.3%
2) Classified Salaries		2000-2999	6,656,650.00	6,656,650.00	1,545,837.48	6,783,822.00	(127,172.00)	-1.9%
3) Employee Benefits		3000-3999	8,921,205.00	8,569,234.00	1,233,319.70	9,071,655.00	(502,421.00)	-5.9%
4) Books and Supplies		4000-4999	3,875,267.00	4,385,247.00	508,623.51	4,796,413.00	(411,166.00)	-9.4%
5) Services and Other Operating Expenditures		5000-5999	3,654,319.00	3,654,319.00	1,960,533.88	6,726,183.00	(3,071,864.00)	-84.1%
6) Capital Outlay		6000-6999	143,750.00	143,750.00	94,312.50	1,612,804.00	(1,469,054.00)	-1022.0%
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	1,149,041.00	1,149,041.00	0.00	1,534,849.00	(385,808.00)	-33.6%
9) TOTAL, EXPENDITURES			32,883,836.00	33,041,845.00	7,198,161.98	40,051,075.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,897,776.00)	(13,897,776.00)	(5,032,377.84)	(10,589,508.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,361,845.00	11,366,585.00	0.00	12,320,271.00	953,686.00	8.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,361,845.00	11,366,585.00	0.00	12,320,271.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,535,931.00)	(2,531,191.00)	(5,032,377.84)	1,730,763.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,321,636.00	12,321,636.00		10,375,457.00	(1,946,179.00)	-15.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,321,636.00	12,321,636.00		10,375,457.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,321,636.00	12,321,636.00		10,375,457.00		
2) Ending Balance, June 30 (E + F1e)			9,785,705.00	9,790,445.00		12,106,220.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,785,705.00	9,790,445.00		12,106,220.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,167,397.00	1,167,397.00	288,854.00	1,155,416.00	(11,981.00)	-1.0%
Special Education Discretionary Grants		8182	106,360.00	106,360.00	26,590.00	106,360.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	246,437.00	246,437.00	20,059.15	283,839.00	37,402.00	15.2%
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	2,470,104.00	2,470,104.00	367,243.15	2,610,332.00	140,228.00	5.7%
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	437,424.00	437,424.00	11,868.00	641,498.00	204,074.00	46.7%

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)
Title III, Part A, Immigrant Student Program	4201	8290	12,423.00	12,423.00	9,842.00	23,708.00	11,285.00	90.8%
Title III, Part A, English Learner Program	4203	8290	429,603.00	429,603.00	0.00	550,608.00	121,005.00	28.2%
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	363,311.00	363,311.00	0.00	480,330.00	117,019.00	32.2%
Career and Technical Education	3500-3599	8290	55,212.00	55,212.00	0.00	55,212.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	208,911.00	208,911.00	926,319.51	8,243,563.00	8,034,652.00	3846.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,497,182.00</b>	<b>5,497,182.00</b>	<b>1,650,775.81</b>	<b>14,150,866.00</b>	<b>8,653,684.00</b>	<b>157.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	291,354.00	291,354.00	0.00	277,207.00	(14,147.00)	-4.9%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,079,323.00	1,237,332.00	0.00	1,324,944.00	87,612.00	7.1%
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	247,486.00	247,486.00	0.00	314,705.00	67,219.00	27.2%
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	8,374,795.00	8,374,795.00	0.00	9,704,251.00	1,329,456.00	15.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,992,958.00</b>	<b>10,150,967.00</b>	<b>0.00</b>	<b>11,621,107.00</b>	<b>1,470,140.00</b>	<b>14.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	30,000.00	30,000.00	0.00	30,000.00	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	147,000.00	147,000.00	52,996.33	405,205.00	258,205.00	175.6%
Tuition		8710	654,560.00	654,560.00	0.00	654,560.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,664,360.00	2,664,360.00	462,012.00	2,599,829.00	(64,531.00)	-2.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,495,920.00</b>	<b>3,495,920.00</b>	<b>515,008.33</b>	<b>3,689,594.00</b>	<b>193,674.00</b>	<b>5.5%</b>
<b>TOTAL, REVENUES</b>			<b>18,986,060.00</b>	<b>19,144,069.00</b>	<b>2,165,784.14</b>	<b>29,461,567.00</b>	<b>10,317,498.00</b>	<b>53.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,967,192.00	6,967,192.00	1,392,015.73	7,604,642.00	(637,450.00)	-9.1%
Certificated Pupil Support Salaries		1200	979,029.00	979,029.00	279,690.68	902,134.00	76,895.00	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	504,993.00	504,993.00	179,617.93	591,269.00	(86,276.00)	-17.1%
Other Certificated Salaries		1900	32,390.00	32,390.00	4,210.57	427,304.00	(394,914.00)	-1219.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,483,604.00</b>	<b>8,483,604.00</b>	<b>1,855,534.91</b>	<b>9,525,349.00</b>	<b>(1,041,745.00)</b>	<b>-12.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,986,761.00	4,986,761.00	1,065,659.22	4,749,365.00	237,396.00	4.8%
Classified Support Salaries		2200	1,195,245.00	1,195,245.00	320,764.94	1,402,264.00	(207,019.00)	-17.3%
Classified Supervisors' and Administrators' Salaries		2300	110,457.00	110,457.00	36,819.04	110,457.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	317,150.00	317,150.00	98,063.82	443,794.00	(126,644.00)	-39.9%
Other Classified Salaries		2900	47,037.00	47,037.00	24,530.46	77,942.00	(30,905.00)	-65.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,656,650.00</b>	<b>6,656,650.00</b>	<b>1,545,837.48</b>	<b>6,783,822.00</b>	<b>(127,172.00)</b>	<b>-1.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,024,875.00	4,024,875.00	261,203.06	4,487,886.00	(463,011.00)	-11.5%
PERS		3201-3202	1,537,617.00	1,537,617.00	341,658.19	1,544,598.00	(6,981.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	637,072.00	637,072.00	152,234.66	663,712.00	(26,640.00)	-4.2%
Health and Welfare Benefits		3401-3402	1,578,912.00	1,578,912.00	315,299.40	1,593,589.00	(14,677.00)	-0.9%
Unemployment Insurance		3501-3502	474,872.00	122,901.00	16,629.08	75,628.00	47,273.00	38.5%
Workers' Compensation		3601-3602	555,801.00	555,801.00	120,848.49	585,970.00	(30,169.00)	-5.4%
OPEB, Allocated		3701-3702	112,056.00	112,056.00	25,446.82	120,272.00	(8,216.00)	-7.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,921,205.00</b>	<b>8,569,234.00</b>	<b>1,233,319.70</b>	<b>9,071,655.00</b>	<b>(502,421.00)</b>	<b>-5.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	111,962.50	484,027.00	(384,027.00)	-384.0%
Books and Other Reference Materials		4200	609,944.00	609,944.00	21,471.17	164,667.00	445,277.00	73.0%
Materials and Supplies		4300	3,064,129.00	3,574,109.00	224,779.42	3,663,247.00	(89,138.00)	-2.5%
Noncapitalized Equipment		4400	101,194.00	101,194.00	150,410.42	484,472.00	(383,278.00)	-378.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,875,267.00</b>	<b>4,385,247.00</b>	<b>508,623.51</b>	<b>4,796,413.00</b>	<b>(411,166.00)</b>	<b>-9.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	114,765.00	114,765.00	25,187.34	194,204.00	(79,439.00)	-69.2%
Dues and Memberships		5300	3,450.00	3,450.00	887.00	5,037.00	(1,587.00)	-46.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,300.00	21,300.00	4,445.60	21,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,650.00	120,650.00	77,641.38	198,885.00	(78,235.00)	-64.8%
Transfers of Direct Costs		5710	95,355.00	95,355.00	5,069.49	192,505.00	(97,150.00)	-101.9%
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	2,851,940.00	2,851,940.00	1,748,318.97	5,675,176.00	(2,823,236.00)	-99.0%
Communications		5900	446,859.00	446,859.00	98,984.10	439,076.00	7,783.00	1.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,654,319.00</b>	<b>3,654,319.00</b>	<b>1,960,533.88</b>	<b>6,726,183.00</b>	<b>(3,071,864.00)</b>	<b>-84.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	65,000.00	65,000.00	69,796.00	65,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	63,750.00	63,750.00	1,862.75	1,292,207.00	(1,228,457.00)	-1927.0%
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	15,000.00	15,000.00	22,653.75	255,597.00	(240,597.00)	-1604.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>143,750.00</b>	<b>143,750.00</b>	<b>94,312.50</b>	<b>1,612,804.00</b>	<b>(1,469,054.00)</b>	<b>-1022.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,149,041.00	1,149,041.00	0.00	1,534,849.00	(385,808.00)	-33.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,149,041.00</b>	<b>1,149,041.00</b>	<b>0.00</b>	<b>1,534,849.00</b>	<b>(385,808.00)</b>	<b>-33.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>32,883,836.00</b>	<b>33,041,845.00</b>	<b>7,198,161.98</b>	<b>40,051,075.00</b>	<b>(7,009,230.00)</b>	<b>-21.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	11,361,845.00	11,366,585.00	0.00	12,320,271.00	953,686.00	8.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>11,361,845.00</b>	<b>11,366,585.00</b>	<b>0.00</b>	<b>12,320,271.00</b>	<b>953,686.00</b>	<b>8.4%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>11,361,845.00</b>	<b>11,366,585.00</b>	<b>0.00</b>	<b>12,320,271.00</b>	<b>(953,686.00)</b>	<b>8.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	66,470,625.00	69,066,290.00	13,790,007.00	69,061,914.00	(4,376.00)	0.0%
2) Federal Revenue		8100-8299	5,684,771.00	5,684,771.00	1,650,775.81	14,338,455.00	8,653,684.00	152.2%
3) Other State Revenue		8300-8599	11,123,211.00	11,281,220.00	0.00	12,730,944.00	1,449,724.00	12.9%
4) Other Local Revenue		8600-8799	3,812,002.00	3,812,002.00	644,878.12	4,050,325.00	238,323.00	6.3%
5) TOTAL, REVENUES			87,090,609.00	89,844,283.00	16,085,660.93	100,181,638.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	35,621,877.00	35,621,877.00	9,453,371.33	36,669,583.00	(1,047,706.00)	-2.9%
2) Classified Salaries		2000-2999	16,977,103.00	16,977,103.00	4,533,130.98	16,883,597.00	93,506.00	0.6%
3) Employee Benefits		3000-3999	22,809,232.00	22,457,261.00	5,046,045.29	22,922,025.00	(464,764.00)	-2.1%
4) Books and Supplies		4000-4999	8,780,249.00	9,290,229.00	865,076.21	12,845,472.00	(3,555,243.00)	-38.3%
5) Services and Other Operating Expenditures		5000-5999	8,401,308.00	8,401,308.00	3,818,255.61	11,728,386.00	(3,327,078.00)	-39.6%
6) Capital Outlay		6000-6999	143,750.00	143,750.00	180,496.50	1,749,656.00	(1,605,906.00)	-1117.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	726,532.00	726,532.00	269,708.69	738,448.00	(11,916.00)	-1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(363,815.00)	(363,815.00)	0.00	(230,393.00)	(133,422.00)	36.7%
9) TOTAL, EXPENDITURES			93,096,236.00	93,254,245.00	24,166,084.61	103,306,774.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,005,627.00)	(3,409,962.00)	(8,080,423.68)	(3,125,136.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	529,607.00	57,641.00	0.00	0.00	(57,641.00)	-100.0%
b) Transfers Out		7600-7629	11,419.00	11,419.00	0.00	262,760.00	(251,341.00)	-2201.1%
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			518,188.00	46,222.00	0.00	(262,760.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,487,439.00)	(3,363,740.00)	(8,080,423.68)	(3,387,896.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,455,356.00	15,455,356.00		17,303,401.00	1,848,045.00	12.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,455,356.00	15,455,356.00		17,303,401.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,455,356.00	15,455,356.00		17,303,401.00		
2) Ending Balance, June 30 (E + F1e)			9,967,917.00	12,091,616.00		13,915,505.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,300.00	15,300.00		15,300.00		
Stores		9712	124,661.00	124,661.00		124,661.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,785,705.00	9,790,445.00		12,106,220.00		
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	42,251.00	2,161,210.00		1,669,324.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	39,096,036.00	38,512,246.00	10,770,299.00	38,507,870.00	(4,376.00)	0.0%
Education Protection Account State Aid - Current Year		8012	11,404,444.00	14,567,524.00	3,563,031.00	14,617,545.00	50,021.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	123,243.00	123,243.00	0.00	123,243.00	0.00	0.0%
Timber Yield Tax		8022	22,862.00	22,862.00	0.00	18,630.00	(4,232.00)	-18.5%
Other Subventions/In-Lieu Taxes		8029	328.00	328.00	0.00	0.00	(328.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	13,879,322.00	13,879,322.00	0.00	13,851,733.00	(27,589.00)	-0.2%
Unsecured Roll Taxes		8042	472,731.00	472,731.00	0.00	530,268.00	57,537.00	12.2%
Prior Years' Taxes		8043	21,851.00	21,851.00	0.00	25,375.00	3,524.00	16.1%
Supplemental Taxes		8044	209,674.00	209,674.00	0.00	86,607.00	(123,067.00)	-58.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,524,726.00	2,524,726.00	0.00	2,524,726.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	616,336.00	616,336.00	0.00	576,812.00	(39,524.00)	-6.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			68,371,553.00	70,950,843.00	14,333,330.00	70,862,809.00	(88,034.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,900,928.00)	(1,884,553.00)	(543,323.00)	(1,800,895.00)	83,658.00	-4.4%
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			66,470,625.00	69,066,290.00	13,790,007.00	69,061,914.00	(4,376.00)	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,167,397.00	1,167,397.00	288,854.00	1,155,416.00	(11,981.00)	-1.0%
Special Education Discretionary Grants		8182	106,360.00	106,360.00	26,590.00	106,360.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	246,437.00	246,437.00	20,059.15	283,839.00	37,402.00	15.2%
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	2,470,104.00	2,470,104.00	367,243.15	2,610,332.00	140,228.00	5.7%
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	437,424.00	437,424.00	11,868.00	641,498.00	204,074.00	46.7%

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)
Title III, Part A, Immigrant Student Program	4201	8290	12,423.00	12,423.00	9,842.00	23,708.00	11,285.00	90.8%
Title III, Part A, English Learner Program	4203	8290	429,603.00	429,603.00	0.00	550,608.00	121,005.00	28.2%
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	363,311.00	363,311.00	0.00	480,330.00	117,019.00	32.2%
Career and Technical Education	3500-3599	8290	55,212.00	55,212.00	0.00	55,212.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	396,500.00	396,500.00	926,319.51	8,431,152.00	8,034,652.00	2026.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,684,771.00</b>	<b>5,684,771.00</b>	<b>1,650,775.81</b>	<b>14,338,455.00</b>	<b>8,653,684.00</b>	<b>152.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	238,353.00	238,353.00	0.00	238,353.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,183,254.00	1,183,254.00	0.00	1,148,691.00	(34,563.00)	-2.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,079,323.00	1,237,332.00	0.00	1,324,944.00	87,612.00	7.1%
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	247,486.00	247,486.00	0.00	314,705.00	67,219.00	27.2%
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	8,374,795.00	8,374,795.00	0.00	9,704,251.00	1,329,456.00	15.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,123,211.00</b>	<b>11,281,220.00</b>	<b>0.00</b>	<b>12,730,944.00</b>	<b>1,449,724.00</b>	<b>12.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	12,751.71	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	250,882.00	250,882.00	19,588.90	262,887.00	12,005.00	4.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	56,200.00	56,200.00	0.00	56,200.00	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	156,000.00	156,000.00	150,525.51	446,849.00	290,849.00	186.4%
Tuition		8710	654,560.00	654,560.00	0.00	654,560.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,664,360.00	2,664,360.00	462,012.00	2,599,829.00	(64,531.00)	-2.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,812,002.00</b>	<b>3,812,002.00</b>	<b>644,878.12</b>	<b>4,050,325.00</b>	<b>238,323.00</b>	<b>6.3%</b>
<b>TOTAL, REVENUES</b>			<b>87,090,609.00</b>	<b>89,844,283.00</b>	<b>16,085,660.93</b>	<b>100,181,638.00</b>	<b>10,337,355.00</b>	<b>11.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	29,863,546.00	29,863,546.00	7,547,306.16	30,172,768.00	(309,222.00)	-1.0%
Certificated Pupil Support Salaries		1200	2,451,282.00	2,451,282.00	797,486.29	2,660,941.00	(209,659.00)	-8.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,237,899.00	3,237,899.00	1,074,713.86	3,344,676.00	(106,777.00)	-3.3%
Other Certificated Salaries		1900	69,150.00	69,150.00	33,865.02	491,198.00	(422,048.00)	-610.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>35,621,877.00</b>	<b>35,621,877.00</b>	<b>9,453,371.33</b>	<b>36,669,583.00</b>	<b>(1,047,706.00)</b>	<b>-2.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,087,801.00	6,087,801.00	1,381,952.97	5,913,251.00	174,550.00	2.9%
Classified Support Salaries		2200	5,845,850.00	5,845,850.00	1,575,725.69	5,755,056.00	90,794.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	1,653,829.00	1,653,829.00	560,475.18	1,622,561.00	31,268.00	1.9%
Clerical, Technical and Office Salaries		2400	3,258,951.00	3,258,951.00	973,213.78	3,432,107.00	(173,156.00)	-5.3%
Other Classified Salaries		2900	130,672.00	130,672.00	41,763.36	160,622.00	(29,950.00)	-22.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,977,103.00</b>	<b>16,977,103.00</b>	<b>4,533,130.98</b>	<b>16,883,597.00</b>	<b>93,506.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,393,426.00	8,393,426.00	1,452,561.15	8,802,470.00	(409,044.00)	-4.9%
PERS		3201-3202	4,137,379.00	4,137,379.00	1,096,189.85	4,144,692.00	(7,313.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	1,860,568.00	1,860,568.00	508,561.89	1,888,994.00	(28,426.00)	-1.5%
Health and Welfare Benefits		3401-3402	5,534,632.00	5,534,632.00	1,323,527.35	5,512,251.00	22,381.00	0.4%
Unemployment Insurance		3501-3502	594,341.00	242,370.00	67,776.70	248,379.00	(6,009.00)	-2.5%
Workers' Compensation		3601-3602	1,894,384.00	1,894,384.00	492,237.43	1,924,512.00	(30,128.00)	-1.6%
OPEB, Allocated		3701-3702	392,977.00	392,977.00	104,682.60	399,202.00	(6,225.00)	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,525.00	1,525.00	508.32	1,525.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>22,809,232.00</b>	<b>22,457,261.00</b>	<b>5,046,045.29</b>	<b>22,922,025.00</b>	<b>(464,764.00)</b>	<b>-2.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	550,000.00	550,000.00	113,880.70	1,474,409.00	(924,409.00)	-168.1%
Books and Other Reference Materials		4200	687,078.00	687,078.00	29,256.46	261,900.00	425,178.00	61.9%
Materials and Supplies		4300	7,352,047.00	7,862,027.00	517,200.64	10,349,530.00	(2,487,503.00)	-31.6%
Noncapitalized Equipment		4400	191,124.00	191,124.00	204,738.41	759,633.00	(568,509.00)	-297.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,780,249.00</b>	<b>9,290,229.00</b>	<b>865,076.21</b>	<b>12,845,472.00</b>	<b>(3,555,243.00)</b>	<b>-38.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	287,471.00	287,471.00	49,822.62	388,698.00	(101,227.00)	-35.2%
Dues and Memberships		5300	34,141.00	34,141.00	30,006.00	39,426.00	(5,285.00)	-15.5%
Insurance		5400-5450	740,871.00	740,871.00	721,679.12	740,871.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,357,795.00	1,357,795.00	531,800.58	1,360,397.00	(2,602.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	269,352.00	269,352.00	109,532.71	379,297.00	(109,945.00)	-40.8%
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)	(610.97)	(126,330.00)	125,830.00	-25166.0%
Professional/Consulting Services and Operating Expenditures		5800	4,996,024.00	4,996,024.00	2,148,266.79	8,092,505.00	(3,096,481.00)	-62.0%
Communications		5900	716,154.00	716,154.00	227,758.76	853,522.00	(137,368.00)	-19.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,401,308.00</b>	<b>8,401,308.00</b>	<b>3,818,255.61</b>	<b>11,728,386.00</b>	<b>(3,327,078.00)</b>	<b>-39.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	65,000.00	65,000.00	69,796.00	65,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	63,750.00	63,750.00	88,046.75	1,389,413.00	(1,325,663.00)	-2079.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	22,653.75	295,243.00	(280,243.00)	-1868.3%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>143,750.00</b>	<b>143,750.00</b>	<b>180,496.50</b>	<b>1,749,656.00</b>	<b>(1,605,906.00)</b>	<b>-1117.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	399,159.00	399,159.00	105,395.00	411,075.00	(11,916.00)	-3.0%
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	175,746.00	175,746.00	88,209.63	175,746.00	0.00	0.0%
Other Debt Service - Principal		7439	151,627.00	151,627.00	76,104.06	151,627.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>726,532.00</b>	<b>726,532.00</b>	<b>269,708.69</b>	<b>738,448.00</b>	<b>(11,916.00)</b>	<b>-1.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(363,815.00)	(363,815.00)	0.00	(230,393.00)	(133,422.00)	36.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(363,815.00)</b>	<b>(363,815.00)</b>	<b>0.00</b>	<b>(230,393.00)</b>	<b>(133,422.00)</b>	<b>36.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>93,096,236.00</b>	<b>93,254,245.00</b>	<b>24,166,084.61</b>	<b>103,306,774.00</b>	<b>(10,052,529.00)</b>	<b>-10.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	529,607.00	57,641.00	0.00	0.00	(57,641.00)	-100.0%
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			529,607.00	57,641.00	0.00	0.00	(57,641.00)	-100.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	262,760.00	(262,760.00)	New
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	11,419.00	11,419.00	0.00	0.00	11,419.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,419.00	11,419.00	0.00	262,760.00	(251,341.00)	-2201.1%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			518,188.00	46,222.00	0.00	(262,760.00)	308,982.00	-668.5%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Projected Year Totals</b>
2600	Expanded Learning Opportunities Program	1,227,672.00
6266		1,557,787.00
6300	Lottery: Instructional Materials	662,340.00
6536	Special Ed: Dispute Prevention and Dispute	79,216.00
6537	Special Ed: Learning Recovery Support	385,593.00
7311	Classified School Employee Professional De	47,518.00
7388	SB 117 COVID-19 LEA Response Funds	99,097.00
7415	Classified School Employee Summer Assiste	2,948.00
7426	Expanded Learning Opportunities (ELO) Gra	439,694.00
8150	Ongoing & Major Maintenance Account (RM,	2,070,583.00
9010	Other Restricted Local	5,533,772.00
Total, Restricted Balance		12,106,220.00

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	UNRESTRICTED			
	2020-21	2021-22	2022-23	2023-24
<b>REVENUES</b>				
<b>LCFF Sources (8010-8099)</b>				
8011: State Aid				
Base Grant	18,461,091	20,955,904	21,262,056	22,823,077
Supplemental & Concentration	14,114,221	16,848,391	16,366,643	16,853,096
Transportation	703,575	703,575	703,575	703,575
8012: Education Protection Account (EPA)	14,271,863	14,617,545	13,263,783	13,296,615
8019: State Aid & EPA - Prior Year	119,648	-	-	-
8021-8048: Property Taxes	17,871,390	17,737,394	17,737,394	17,737,394
8096: Charter In-Lieu Property Taxes	(1,597,084)	(1,800,895)	(2,017,194)	(2,050,026)
<b>Total, LCFF Sources</b>	<b>63,944,704</b>	<b>69,061,914</b>	<b>67,316,257</b>	<b>69,363,731</b>
<b>Federal Revenue (8100-8299)</b>				
8110: Impact Aid	-	-	-	-
8181: Special Ed Entitlement - Current Year	-	-	-	-
8182: Special Ed Discretionary Grants - Current Year	-	-	-	-
8285: Interagency Contracts Between LEAs	-	-	-	-
8290: COVID-19 Related Revenues - Current Year	-	-	-	-
8290: COVID-19 Related Revenues - Prior Years				
8290: All Other Federal Revenues - Current Year	292,746	187,589	187,589	187,589
8290: All Other Federal Revenues - Prior Years	-	-	-	-
<b>Total, Federal Revenue</b>	<b>292,746</b>	<b>187,589</b>	<b>187,589</b>	<b>187,589</b>
<b>Other State Revenue (8300-8599)</b>				
8550: Mandate Block Grant	233,824	238,353	232,990	242,767
8560: State Lottery Revenue - Current Year	1,015,273	871,484	906,443	919,646
8560: State Lottery Revenue - Prior Year	4,726	-	-	-
8590: COVID-19 Related Revenues - Current Year	-	-	-	-
8590: COVID-19 Related Revenues - Prior Years				
8590: All Other State Revenues - Current Year	23,671	-	-	20,000
8590: All Other State Revenues - Prior Years	-	-	-	-
STRS On-Behalf	-	-	-	-
<b>Total, Other State Revenue</b>	<b>1,277,494</b>	<b>1,109,837</b>	<b>1,139,433</b>	<b>1,182,413</b>
<b>Other Local Revenue (8600-8799)</b>				
8631: Sale of Equipment/Supplies	2,535	-	-	-
8650: Leases and Rentals	3,125	-	-	-
8660: Interest	71,836	30,000	30,000	30,000
8677: Interagency Services	217,353	232,887	232,887	232,887
8689: All Other Fees & Contracts	58,040	56,200	65,000	65,000
8699: All Other Local Revenues	153,004	41,644	41,644	41,644
8710: Tuition	-	-	-	-
8782: All Other Transfers from County Office	-	-	-	-
8792: Transfer of Apportionment from County Office	-	-	-	-
<b>Total, Other Local Revenue</b>	<b>505,893</b>	<b>360,731</b>	<b>369,531</b>	<b>369,531</b>
<b>TOTAL REVENUES</b>	<b>66,020,837</b>	<b>70,720,071</b>	<b>69,012,810</b>	<b>71,103,264</b>
<b>Per Student</b>	<b>11,118</b>	<b>12,023</b>	<b>11,884</b>	<b>12,611</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	UNRESTRICTED			
	2020-21	2021-22	2022-23	2023-24
<b>EXPENDITURES</b>				
<b>Certificated Salaries</b>				
1100: Teachers	20,451,100	21,001,651	21,001,651	20,100,161
1101-1199: Additional Pay	1,128,047	1,566,475	1,500,000	1,500,000
Step & Column Increases (0.60%, due to anticipated attrition)			126,010	120,601
Staffing Reserve				
FTE			2.00 FTE	2.00 FTE
Cost			120,000	120,600
Staffing Changes - reductions (through attrition) due to declining enrollment				
FTE (80% of reductions based on enrollment projections)			-13.7 FTE	-4.6 FTE
Cost (based on \$75,000 each)			(1,027,500)	(345,000)
1200: Certificated Pupil Support	1,392,514	1,728,172	1,728,172	1,741,133
1201-1299: Additional Pay	42,943	30,635	30,635	30,635
Step & Column Increases (0.75%)			12,961	13,058
1300: Certificated Supervisors and Administrators	2,704,553	2,737,407	2,737,407	2,757,938
1301-1399: Additional Pay	750	16,000	16,000	16,000
Step & Column Increases (0.75%)			20,531	20,685
1900: Other Certificated Salaries	3,000	2,700	2,700	2,700
1901-1999: Additional Pay	28,670	61,194	61,194	61,194
<b>Total, Certificated Salaries</b>	<b>25,751,578</b>	<b>27,144,234</b>	<b>26,329,761</b>	<b>26,139,705</b>
<b>Classified Salaries</b>				
2100: Instructional Aides	897,699	1,006,609	1,006,609	1,026,741
2101-2199: Additional Pay	55,287	157,277	157,277	157,277
Step & Column Increases (2.0%)			20,132	20,535
2200: Classified Support	3,913,857	3,988,619	3,988,619	4,068,391
2201-2299: Additional Pay	191,754	364,173	364,173	364,173
Step & Column Increases (2.0%)			79,772	81,368
2300: Classified Supervisors and Administrators	1,510,974	1,512,104	1,512,104	1,523,445
2301-2399: Additional Pay	12,500	-	-	-
Step & Column Increases (0.75%)			11,341	11,426
2400: Clerical, Technical and Office Salaries	2,842,470	2,840,050	2,840,050	2,896,851
2401-2499: Additional Pay	108,501	148,263	148,263	148,263
Step & Column Increases (2.0%)			56,801	57,937
2900: Other Classified Salaries	68,447	80,334	80,334	81,941
2901-2999: Additional Pay	1,769	2,346	2,346	2,346
Step & Column Increases (2.0%)			1,607	1,639
<b>Total, Classified Salaries</b>	<b>9,603,260</b>	<b>10,099,775</b>	<b>10,269,428</b>	<b>10,442,333</b>
<b>Employee Benefits</b>				
310x: STRS On-Behalf (Res 7690)	-	-	-	-
310x: STRS	3,780,756	4,314,584	4,777,535	4,743,049
Employer Contribution Rate	16.15%	16.92%	19.10%	19.10%
320x: PERS	2,184,952	2,600,094	2,680,321	2,829,872
Employer Contribution Rate	20.700%	22.910%	26.100%	27.100%
33xx: OASDI/Medicare/Alternative	1,148,250	1,225,282	1,204,068	1,203,504
Employer Contribution Rate	6.20+1.45%	6.20+1.45%	6.20+1.45%	6.20+1.45%
340x: Health and Welfare Benefits	3,612,158	3,918,662	4,001,843	4,001,843
350x: Unemployment Insurance	21,891	172,751	182,996	73,164
Employer Contribution Rate	0.05%	0.50%	0.50%	0.20%
360x: Workers' Compensation	1,866,119	1,338,542	1,329,649	1,329,025
Employer Contribution Rate	5.468%	3.633%	3.633%	3.633%
370x: OPEB, Allocated	242,861	278,930	274,494	274,365
Employer Contribution Rate	0.75%	0.75%	0.75%	0.75%
390x: Other Benefits	1,525	1,525	1,525	1,525
<b>Total, Employee Benefits</b>	<b>12,858,512</b>	<b>13,850,370</b>	<b>14,452,431</b>	<b>14,456,347</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>48,213,350</b>	<b>51,094,379</b>	<b>51,051,620</b>	<b>51,038,385</b>
<b>Per Student</b>	<b>8,119</b>	<b>8,687</b>	<b>8,791</b>	<b>9,053</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	UNRESTRICTED			
	2020-21	2021-22	2022-23	2023-24
<b>Books and Supplies</b>				
4100: Approved Textbooks and Core Curricula Materials	56,658	990,382	990,382	990,382
4200: Books and Other Reference Materials	80,258	97,233	97,233	97,233
4300: Materials and Supplies	1,661,506	2,712,769	2,193,047	2,193,047
4314: Undesignated Expenses	-	3,292,040	1,641,794	-
4399: Reserve for Future Use	-	681,474	-	-
4400: Non-Capitalized Equipment	327,454	275,161	275,161	275,161
<b>Total, Books and Supplies</b>	<b>2,125,875</b>	<b>8,049,059</b>	<b>5,197,617</b>	<b>3,555,823</b>
<b>Services and Other Operating Expenditures</b>				
5100: Subagreements for Services	-	-	-	-
5200: Travel and Conferences	9,541	194,494	194,494	194,494
5300: Dues and Memberships	27,249	34,389	34,389	34,389
5400: Insurance	700,287	740,871	740,871	740,871
5500: Operations and Housekeeping Services	1,499,758	1,339,097	1,374,583	1,407,023
5600: Rentals, Leases, Repairs, Non-Capitalized Improvements	133,496	180,412	180,412	180,412
5710: Transfer of Direct Costs	(12,839)	(158,400)	(158,400)	(158,400)
5713: Transfer of Direct Costs - Field Trips	(2,530)	(13,700)	(13,700)	(13,700)
5716: Transfer of Direct Costs - Paper	(13,778)	(20,405)	(20,405)	(20,405)
575x: Transfer of Direct Costs - Interfund	(287,416)	(126,330)	(126,330)	(126,330)
5800: Professional / Consulting Services and Operating Expenditures	1,426,429	2,417,329	2,417,329	2,417,329
5900: Communications	250,472	414,446	414,446	414,446
<b>Total, Services and Other Operating Expenditures</b>	<b>3,730,669</b>	<b>5,002,203</b>	<b>5,037,689</b>	<b>5,070,129</b>
<b>Capital Outlay</b>				
6170: Land Improvements	-	-	-	-
6200: Buildings and Improvements of Buildings	255,603	97,206	-	-
6400: Equipment	49,611	39,646	11,000	11,000
6500: Equipment Replacement	-	-	-	-
<b>Total, Capital Outlay</b>	<b>305,214</b>	<b>136,852</b>	<b>11,000</b>	<b>11,000</b>
<b>Other Outgo (excluding Transfers of Indirect Costs)</b>				
7142: Payments to County Offices	358,236	411,075	420,822	433,775
7438: Debt Service - Interest (Solar Projects)	179,548	175,746	171,414	166,547
7439: Debt Service - Principal (Solar Projects)	133,685	151,627	170,665	190,825
<b>Total, Other Outgo (excluding Transfers of Indirect Costs)</b>	<b>671,470</b>	<b>738,448</b>	<b>762,901</b>	<b>791,147</b>
<b>Other Outgo - Transfers of Indirect Costs</b>				
7310: Transfers of Indirect Costs	(867,071)	(1,534,849)	(1,388,274)	(1,388,274)
7350: Transfers of Indirect Costs: Interfund	(246,394)	(230,393)	(230,393)	(230,393)
<b>Total, Other Outgo - Transfers of Indirect Costs</b>	<b>(1,113,465)</b>	<b>(1,765,242)</b>	<b>(1,618,667)</b>	<b>(1,618,667)</b>
<b>TOTAL EXPENDITURES</b>	<b>53,933,113</b>	<b>63,255,699</b>	<b>60,442,160</b>	<b>58,847,817</b>
<b>Per Student</b>	<b>9,083</b>	<b>10,754</b>	<b>10,409</b>	<b>10,438</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	UNRESTRICTED			
	2020-21	2021-22	2022-23	2023-24
<b>OTHER FINANCING SOURCES / USES</b>				
<b>Interfund Transfers In</b>				
8912: From Fund 17 - Special Reserve, Non-Capital Outlay	-	-	2,558,681	607,334
<b>Total, Interfund Transfers In</b>	-	-	<b>2,558,681</b>	<b>607,334</b>
<b>Interfund Transfers Out</b>				
7612: To Fund 17 - Special Reserve, Non-Capital Outlay	816,063	262,760	-	-
7616: To Fund 13 - Child Nutrition	-	-	-	-
7619: To Fund 11 - Adult Education	-	-	-	-
<b>Total, Interfund Transfers Out</b>	<b>816,063</b>	<b>262,760</b>	-	-
<b>Other Sources</b>				
<b>Total, Other Sources</b>	-	-	-	-
<b>Other Uses</b>				
<b>Total, Other Uses</b>	-	-	-	-
<b>Contributions</b>				
8980: To LEA Medi-Cal (Res 5640/9640)	(76,534)	(31,180)	(31,180)	(31,180)
8980: To Special Education (Res 6500)	(6,481,427)	(8,512,642)	(8,972,789)	(9,125,614)
8980: To Routine Restricted Maintenance (Res 8150)	(2,258,043)	(2,776,449)	(2,794,686)	(2,705,987)
8980: To Deferred Maintenance Projects (Res 9006)	(300,000)	(300,000)	(300,000)	(300,000)
8980: To Chromebook Replacement (Res 9042)	-	(300,000)	(300,000)	(300,000)
8980: To Staff Technology Replacement (Res 9043)	-	(100,000)	(100,000)	(100,000)
8980: To Facilities (Res 9525)	(100,000)	(100,000)	(100,000)	(100,000)
8980: To Textbook Adoption (Res 9526)	(325,000)	-	-	-
8980: To Safety Equipment / Vehicle Replacement (Res 9529)	(200,000)	(200,000)	(200,000)	(200,000)
8990: From Transportation Billing (Res 9593)	42,787	-	-	-
<b>Total, Contributions</b>	<b>(9,698,218)</b>	<b>(12,320,271)</b>	<b>(12,798,655)</b>	<b>(12,862,781)</b>
<b>TOTAL OTHER FINANCING SOURCES / USES</b>	<b>(10,514,281)</b>	<b>(12,583,031)</b>	<b>(10,239,974)</b>	<b>(12,255,447)</b>
<b>Per Student</b>	<b>(1,771)</b>	<b>(2,139)</b>	<b>(1,763)</b>	<b>(2,174)</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	UNRESTRICTED			
	2020-21	2021-22	2022-23	2023-24
<b>RECAP</b>				
<b>Beginning Balance</b>	<b>5,354,501</b>	<b>6,927,944</b>	<b>1,809,285</b>	<b>139,961</b>
<b>Audit Adjustments</b>	-	-	-	-
<b>Total Revenues</b>	66,020,837	70,720,071	69,012,810	71,103,264
<b>Total Expenditures</b>	53,933,113	63,255,699	60,442,160	58,847,817
<b>Total Other Financing Sources / Uses</b>	(10,514,281)	(12,583,031)	(10,239,974)	(12,255,447)
<b>Net for the Year</b>	1,573,443	(5,118,659)	(1,669,324)	-
<b>Ending Balance</b>	<b>6,927,944</b>	<b>1,809,285</b>	<b>139,961</b>	<b>139,961</b>
<b>Components of Ending Fund Balance</b>				
Revolving Cash	15,300	15,300	15,300	15,300
Stores	171,041	124,661	124,661	124,661
Prepaid Expenses	-	-	-	-
Restricted	-	-	-	-
Site Discretionary Carryover (Res 0010)	225,993	-	-	-
Testing Funds Carryover (Res 0057)	58,943	-	-	-
Differentiated Assistance Carryover (Res 0076)	-	-	-	-
Supplemental & Concentration Carryover (Res 0079)	3,764,620	1,669,324	-	-
Undesignated/Unappropriated	2,692,047	-	-	-
<b>Total Expenditures, Transfers Out and Other Uses</b>	<b>86,118,585</b>	<b>103,569,534</b>	<b>104,718,882</b>	<b>96,566,646</b>
Less STRS On-Behalf	2,909,522	3,048,601	3,048,601	3,048,601
Less CARES Expenditures	7,940,973	7,972,638	8,514,084	3,318,474
<b>Net Expenditures, Transfers Out and Other Uses</b>	<b>75,268,089</b>	<b>92,548,295</b>	<b>93,156,197</b>	<b>90,199,571</b>
Required Contribution to Routine Restricted Maintenance (3%)	2,258,043	2,776,449	2,794,686	2,705,987
<b>Total Expenditures, Transfers Out and Other Uses</b>	<b>86,118,585</b>	<b>103,569,534</b>	<b>104,718,882</b>	<b>96,566,646</b>
Reserve for Economic Uncertainties @ 1%	861,186	1,035,696	1,047,189	965,667
Reserve for Economic Uncertainties @ 3%	2,583,558	3,107,087	3,141,567	2,897,000
Reserve for Economic Uncertainties @ Additional 6%	5,167,116	6,214,173	6,283,133	5,793,999
Reserve for Economic Uncertainties @ Board-Mandated 9%	7,750,673	9,321,259	9,424,700	8,690,999
<b>Ending Balance - Fund 01 Undesignated/Unappropriated</b>	<b>2,692,047</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Balance - Fund 17</b>	<b>7,750,673</b>	<b>8,074,105</b>	<b>5,580,017</b>	<b>5,017,324</b>
<b>Ending Balance - Combined</b>	<b>10,442,720</b>	<b>8,074,105</b>	<b>5,580,017</b>	<b>5,017,324</b>
<b>Actual Reserve Percentage</b>	<b>12.13%</b>	<b>7.80%</b>	<b>5.33%</b>	<b>5.20%</b>
Amount Over/(Under) Required 3% Reserve	7,859,162	4,967,018	2,438,450	2,120,324
Amount Over/(Under) Board-Mandated 9% Reserve	2,692,047	(1,247,154)	(3,844,683)	(3,673,675)

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	RESTRICTED			
	2020-21	2021-22	2022-23	2023-24
<b>REVENUES</b>				
<b>LCFF Sources (8010-8099)</b>				
8011: State Aid				
Base Grant	-	-	-	-
Supplemental & Concentration	-	-	-	-
Transportation	-	-	-	-
8012: Education Protection Account (EPA)	-	-	-	-
8019: State Aid & EPA - Prior Year	-	-	-	-
8021-8048: Property Taxes	-	-	-	-
8096: Charter In-Lieu Property Taxes	-	-	-	-
<b>Total, LCFF Sources</b>	-	-	-	-
<b>Federal Revenue (8100-8299)</b>				
8110: Impact Aid	-	-	-	-
8181: Special Ed Entitlement - Current Year	1,167,397	1,155,416	1,155,416	1,155,416
8182: Special Ed Discretionary Grants - Current Year	109,309	106,360	106,360	106,360
8285: Interagency Contracts Between LEAs	228,283	283,839	283,839	283,839
8290: COVID-19 Related Revenues - Current Year	7,527,371	1,918,013	-	-
8290: COVID-19 Related Revenues - Prior Years	-	6,054,625	10,597,450	6,506,406
8290: All Other Federal Revenues - Current Year	805,284	2,576,303	2,576,303	2,576,303
8290: All Other Federal Revenues - Prior Years	1,479,646	2,056,310	1,556,310	1,056,310
<b>Total, Federal Revenue</b>	<b>11,317,289</b>	<b>14,150,866</b>	<b>16,275,678</b>	<b>11,684,634</b>
<b>Other State Revenue (8300-8599)</b>				
8550: Mandate Block Grant	-	-	-	-
8560: State Lottery Revenue - Current Year	444,611	277,207	361,465	366,730
8560: State Lottery Revenue - Prior Year	(3,346)	-	-	-
8590: COVID-19 Related Revenues - Current Year	4,707,123	2,944,590	2,944,590	2,944,590
8590: COVID-19 Related Revenues - Prior Years	-	1,005,562	235,416	-
8590: All Other State Revenues - Current Year	1,909,360	4,140,453	4,140,453	4,140,453
8590: All Other State Revenues - Prior Years	120,680	204,694	204,694	204,694
STRS On-Behalf	2,909,522	3,048,601	3,048,601	3,048,601
<b>Total, Other State Revenue</b>	<b>10,087,951</b>	<b>11,621,107</b>	<b>10,935,219</b>	<b>10,705,068</b>
<b>Other Local Revenue (8600-8799)</b>				
8631: Sale of Equipment/Supplies	-	-	-	-
8650: Leases and Rentals	-	-	-	-
8660: Interest	-	-	-	-
8677: Interagency Services	32,499	30,000	30,000	30,000
8689: All Other Fees & Contracts	-	-	-	-
8699: All Other Local Revenues	114,896	405,205	29,000	29,000
8710: Tuition	573,416	654,560	654,560	654,560
8782: All Other Transfers from County Office	139,494	-	-	-
8792: Transfer of Apportionment from County Office	2,974,475	2,599,829	2,599,829	2,599,829
<b>Total, Other Local Revenue</b>	<b>3,834,779</b>	<b>3,689,594</b>	<b>3,313,389</b>	<b>3,313,389</b>
<b>TOTAL REVENUES</b>	<b>25,240,019</b>	<b>29,461,567</b>	<b>30,524,286</b>	<b>25,703,091</b>
<b>Per Student</b>	<b>4,251</b>	<b>5,009</b>	<b>5,256</b>	<b>4,559</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	RESTRICTED			
	2020-21	2021-22	2022-23	2023-24
<b>EXPENDITURES</b>				
<b>Certificated Salaries</b>				
1100: Teachers	3,499,036	3,743,329	3,743,329	3,765,789
1101-1199: Additional Pay	1,494,616	3,861,313	2,275,859	2,205,368
Step & Column Increases (0.60%, due to anticipated attrition)			22,460	22,595
Staffing Reserve				
FTE			0 FTE	0 FTE
Cost			-	-
Staffing Changes				
FTE			0 FTE	0 FTE
Cost			-	-
1200: Certificated Pupil Support	737,402	891,011	891,011	897,694
1201-1299: Additional Pay	13,739	11,123	11,123	11,123
Step & Column Increases (0.75%)			6,683	6,733
1300: Certificated Supervisors and Administrators	399,863	569,062	569,062	573,330
1301-1399: Additional Pay	-	22,207	22,207	22,207
Step & Column Increases (0.75%)			4,268	4,300
1900: Other Certificated Salaries	-	-	-	-
1901-1999: Additional Pay	679,130	427,304	427,304	427,304
<b>Total, Certificated Salaries</b>	<b>6,823,786</b>	<b>9,525,349</b>	<b>7,973,306</b>	<b>7,936,443</b>
<b>Classified Salaries</b>				
2100: Instructional Aides	3,577,143	4,165,065	4,165,065	4,248,366
2101-2199: Additional Pay	352,465	584,300	2,719,874	2,769,874
Step & Column Increases (2.0%)			83,301	84,967
2200: Classified Support	843,614	1,046,177	1,046,177	1,067,101
2201-2299: Additional Pay	34,841	356,087	356,087	356,087
Step & Column Increases (2.0%)			20,924	21,342
2300: Classified Supervisors and Administrators	108,578	110,457	110,457	111,285
2301-2399: Additional Pay	31,436	-	-	-
Step & Column Increases (0.75%)			828	835
2400: Clerical, Technical and Office Salaries	290,490	311,658	311,658	317,891
2401-2499: Additional Pay	55,463	132,136	132,136	132,136
Step & Column Increases (2.0%)			6,233	6,358
2900: Other Classified Salaries	40,150	43,559	43,559	44,430
2901-2999: Additional Pay	657,666	34,383	34,383	34,383
Step & Column Increases (2.0%)			871	889
<b>Total, Classified Salaries</b>	<b>5,991,846</b>	<b>6,783,822</b>	<b>9,031,553</b>	<b>9,195,944</b>
<b>Employee Benefits</b>				
310x: STRS On-Behalf (Res 7690)	2,909,522	3,048,601	3,048,601	3,048,601
310x: STRS	884,691	1,439,285	1,446,756	1,440,068
Employer Contribution Rate	16.15%	16.92%	19.10%	19.10%
320x: PERS	1,089,813	1,544,598	2,357,235	2,492,101
Employer Contribution Rate	20.700%	22.910%	26.100%	27.100%
33xx: OASDI/Medicare/Alternative	575,738	663,712	692,023	697,213
Employer Contribution Rate	6.20+1.45%	6.20+1.45%	6.20+1.45%	6.20+1.45%
340x: Health and Welfare Benefits	1,281,820	1,593,589	1,530,367	1,530,367
350x: Unemployment Insurance	9,326	75,628	85,024	34,265
Employer Contribution Rate	0.05%	0.50%	0.50%	0.20%
360x: Workers' Compensation	675,362	585,970	617,787	622,420
Employer Contribution Rate	5.468%	3.633%	3.633%	3.633%
370x: OPEB, Allocated	86,455	120,272	127,536	128,493
Employer Contribution Rate	0.75%	0.75%	0.75%	0.75%
390x: Other Benefits	-	-	-	-
<b>Total, Employee Benefits</b>	<b>7,512,728</b>	<b>9,071,655</b>	<b>9,905,329</b>	<b>9,993,528</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>20,328,360</b>	<b>25,380,826</b>	<b>26,910,188</b>	<b>27,125,915</b>
<b>Per Student</b>	<b>3,423</b>	<b>4,315</b>	<b>4,634</b>	<b>4,811</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	RESTRICTED			
	2020-21	2021-22	2022-23	2023-24
<b>Books and Supplies</b>				
4100: Approved Textbooks and Core Curricula Materials	323,308	484,027	484,027	484,027
4200: Books and Other Reference Materials	226,915	164,667	162,367	162,367
4300: Materials and Supplies	4,221,783	1,552,023	1,552,023	1,552,023
4314: Undesignated Expenses	-	2,011,897	1,348,586	1,023,607
4399: Reserve for Future Use	-	99,327	-	-
4400: Non-Capitalized Equipment	838,389	484,472	321,065	321,065
<b>Total, Books and Supplies</b>	<b>5,610,396</b>	<b>4,796,413</b>	<b>3,868,068</b>	<b>3,543,089</b>
<b>Services and Other Operating Expenditures</b>				
5100: Subagreements for Services	-	-	-	-
5200: Travel and Conferences	8,663	194,204	194,204	194,204
5300: Dues and Memberships	944	5,037	5,037	5,037
5400: Insurance	-	-	-	-
5500: Operations and Housekeeping Services	16,793	21,300	21,300	21,300
5600: Rentals, Leases, Repairs, Non-Capitalized Improvements	156,546	198,885	198,885	198,885
5710: Transfer of Direct Costs	12,839	158,400	158,400	158,400
5713: Transfer of Direct Costs - Field Trips	2,530	13,700	13,700	13,700
5716: Transfer of Direct Costs - Paper	13,778	20,405	20,405	20,405
5750: Transfer of Direct Costs - Interfund	5,596	-	-	-
5800: Professional / Consulting Services and Operating Expenditures	3,830,031	5,675,176	4,896,407	4,447,766
5900: Communications	277,356	439,076	9,050	9,050
<b>Total, Services and Other Operating Expenditures</b>	<b>4,325,076</b>	<b>6,726,183</b>	<b>5,517,388</b>	<b>5,068,747</b>
<b>Capital Outlay</b>				
6170: Land Improvements	-	65,000	65,000	65,000
6200: Buildings and Improvements of Buildings	98,961	1,292,207	6,292,207	292,207
6400: Equipment	139,545	255,597	235,597	235,597
6500: Equipment Replacement	-	-	-	-
<b>Total, Capital Outlay</b>	<b>238,506</b>	<b>1,612,804</b>	<b>6,592,804</b>	<b>592,804</b>
<b>Other Outgo (excluding Transfers of Indirect Costs)</b>				
7142: Payments to County Offices	-	-	-	-
7438: Debt Service - Interest (Solar Projects)	-	-	-	-
7439: Debt Service - Principal (Solar Projects)	-	-	-	-
<b>Total, Other Outgo (excluding Transfers of Indirect Costs)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Outgo - Transfers of Indirect Costs</b>				
7310: Transfers of Indirect Costs	867,071	1,534,849	1,388,274	1,388,274
7350: Transfers of Indirect Costs: Interfund	-	-	-	-
<b>Total, Other Outgo - Transfers of Indirect Costs</b>	<b>867,071</b>	<b>1,534,849</b>	<b>1,388,274</b>	<b>1,388,274</b>
<b>TOTAL EXPENDITURES</b>	<b>31,369,409</b>	<b>40,051,075</b>	<b>44,276,722</b>	<b>37,718,829</b>
<b>Per Student</b>	<b>5,283</b>	<b>6,809</b>	<b>7,625</b>	<b>6,690</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	RESTRICTED			
	2020-21	2021-22	2022-23	2023-24
<b>OTHER FINANCING SOURCES / USES</b>				
<b>Interfund Transfers In</b>				
8912: From Fund 17 - Special Reserve, Non-Capital Outlay	-	-	-	-
<b>Total, Interfund Transfers In</b>	-	-	-	-
<b>Interfund Transfers Out</b>				
7612: To Fund 17 - Special Reserve, Non-Capital Outlay	-	-	-	-
7616: To Fund 13 - Child Nutrition	-	-	-	-
7619: To Fund 11 - Adult Education	-	-	-	-
<b>Total, Interfund Transfers Out</b>	-	-	-	-
<b>Other Sources</b>				
<b>Total, Other Sources</b>	-	-	-	-
<b>Other Uses</b>				
<b>Total, Other Uses</b>	-	-	-	-
<b>Contributions</b>				
8980: To LEA Medi-Cal (Res 5640/9640)	76,534	31,180	31,180	31,180
8980: To Special Education (Res 6500)	6,481,427	8,512,642	8,972,789	9,125,614
8980: To Routine Restricted Maintenance (Res 8150)	2,258,043	2,776,449	2,794,686	2,705,987
8980: To Deferred Maintenance Projects (Res 9006)	300,000	300,000	300,000	300,000
8980: To Chromebook Replacement (Res 9042)	-	300,000	300,000	300,000
8980: To Staff Technology Replacement (Res 9043)	-	100,000	100,000	100,000
8980: To Facilities (Res 9525)	100,000	100,000	100,000	100,000
8980: To Textbook Adoption (Res 9526)	325,000	-	-	-
8980: To Safety Equipment / Vehicle Replacement (Res 9529)	200,000	200,000	200,000	200,000
8990: From Transportation Billing (Res 9593)	(42,787)	-	-	-
<b>Total, Contributions</b>	<b>9,698,218</b>	<b>12,320,271</b>	<b>12,798,655</b>	<b>12,862,781</b>
<b>TOTAL OTHER FINANCING SOURCES / USES</b>	<b>9,698,218</b>	<b>12,320,271</b>	<b>12,798,655</b>	<b>12,862,781</b>
<b>Per Student</b>	<b>1,633</b>	<b>2,095</b>	<b>2,204</b>	<b>2,281</b>
<b>RECAP</b>				
<b>Beginning Balance</b>	<b>6,806,630</b>	<b>10,375,457</b>	<b>12,106,220</b>	<b>11,152,439</b>
<b>Audit Adjustments</b>	-	-	-	-
<b>Total Revenues</b>	25,240,019	29,461,567	30,524,286	25,703,091
<b>Total Expenditures</b>	31,369,409	40,051,075	44,276,722	37,718,829
<b>Total Other Financing Sources / Uses</b>	9,698,218	12,320,271	12,798,655	12,862,781
<b>Net for the Year</b>	3,568,827	1,730,763	(953,781)	847,043
<b>Ending Balance</b>	<b>10,375,457</b>	<b>12,106,220</b>	<b>11,152,439</b>	<b>11,999,482</b>
<b>Components of Ending Fund Balance</b>				
Revolving Cash				
Stores				
Prepaid Expenses				
Restricted				
Expanded Learning Opportunities Program (Res 2600)		1,227,672	1,799,934	1,141,405
Educator Effectiveness Block Grant (Res 6266)		1,557,787	1,299,854	1,041,921
Lottery: Instructional Materials (Res 6300)	999,567	662,340	662,340	662,340
SpEd: Dispute Prevention and Dispute Resolution (Res 6536)		79,216		
SpEd: Learning Recovery Support (Res 6537)		385,593		
Learning Communities for School Success (Res 7085)	132,167			
Classified School Employee PD (Res 7311)	47,518	47,518	47,518	47,518
SB 117 COVID-19 LEA Response Funds (Res 7388)	99,097	99,097	99,097	99,097
Classified School Employee Summer Assistance (Res 7415)	2,948	2,948		
Expanded Learning Opportunities Grant (Res 7425)	1,688,917			
Expanded Learning Opportunities Grant: Para's (Res 7426)	439,694	439,694		
Routine Restricted Maintenance (Res 8150)	1,539,098	2,070,583	2,104,763	2,277,300
Other Restricted Local (Res 9010)	5,426,454	5,533,772	5,138,933	6,729,901
Undesignated/Unappropriated	-	-	-	-

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	COMBINED			
	2020-21	2021-22	2022-23	2023-24
<b>REVENUES</b>				
<b>LCFF Sources (8010-8099)</b>				
8011: State Aid				
Base Grant	18,461,091	20,955,904	21,262,056	22,823,077
Supplemental & Concentration	14,114,221	16,848,391	16,366,643	16,853,096
Transportation	703,575	703,575	703,575	703,575
8012: Education Protection Account (EPA)	14,271,863	14,617,545	13,263,783	13,296,615
8019: State Aid & EPA - Prior Year	119,648	-	-	-
8021-8048: Property Taxes	17,871,390	17,737,394	17,737,394	17,737,394
8096: Charter In-Lieu Property Taxes	(1,597,084)	(1,800,895)	(2,017,194)	(2,050,026)
<b>Total, LCFF Sources</b>	<b>63,944,704</b>	<b>69,061,914</b>	<b>67,316,257</b>	<b>69,363,731</b>
<b>Federal Revenue (8100-8299)</b>				
8110: Impact Aid	-	-	-	-
8181: Special Ed Entitlement - Current Year	1,167,397	1,155,416	1,155,416	1,155,416
8182: Special Ed Discretionary Grants - Current Year	109,309	106,360	106,360	106,360
8285: Interagency Contracts Between LEAs	228,283	283,839	283,839	283,839
8290: COVID-19 Related Revenues - Current Year	7,527,371	1,918,013	-	-
8290: COVID-19 Related Revenues - Prior Years	-	6,054,625	10,597,450	6,506,406
8290: All Other Federal Revenues - Current Year	1,098,029	2,763,892	2,763,892	2,763,892
8290: All Other Federal Revenues - Prior Years	1,479,646	2,056,310	1,556,310	1,056,310
<b>Total, Federal Revenue</b>	<b>11,610,035</b>	<b>14,338,455</b>	<b>16,463,267</b>	<b>11,872,223</b>
<b>Other State Revenue (8300-8599)</b>				
8550: Mandate Block Grant	233,824	238,353	232,990	242,767
8560: State Lottery Revenue - Current Year	1,459,884	1,148,691	1,267,908	1,286,376
8560: State Lottery Revenue - Prior Year	1,380	-	-	-
8590: COVID-19 Related Revenues - Current Year	4,707,123	2,944,590	2,944,590	2,944,590
8590: COVID-19 Related Revenues - Prior Years	-	1,005,562	235,416	-
8590: All Other State Revenues - Current Year	1,933,031	4,140,453	4,140,453	4,160,453
8590: All Other State Revenues - Prior Years	120,680	204,694	204,694	204,694
STRS On-Behalf	2,909,522	3,048,601	3,048,601	3,048,601
<b>Total, Other State Revenue</b>	<b>11,365,445</b>	<b>12,730,944</b>	<b>12,074,652</b>	<b>11,887,481</b>
<b>Other Local Revenue (8600-8799)</b>				
8631: Sale of Equipment/Supplies	2,535	-	-	-
8650: Leases and Rentals	3,125	-	-	-
8660: Interest	71,836	30,000	30,000	30,000
8677: Interagency Services	249,852	262,887	262,887	262,887
8689: All Other Fees & Contracts	58,040	56,200	65,000	65,000
8699: All Other Local Revenues	267,899	446,849	70,644	70,644
8710: Tuition	573,416	654,560	654,560	654,560
8782: All Other Transfers from County Office	139,494	-	-	-
8792: Transfer of Apportionment from County Office	2,974,475	2,599,829	2,599,829	2,599,829
<b>Total, Other Local Revenue</b>	<b>4,340,672</b>	<b>4,050,325</b>	<b>3,682,920</b>	<b>3,682,920</b>
<b>TOTAL REVENUES</b>	<b>91,260,855</b>	<b>100,181,638</b>	<b>99,537,096</b>	<b>96,806,355</b>
<b>Per Student</b>	<b>15,369</b>	<b>17,032</b>	<b>17,141</b>	<b>17,170</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	COMBINED			
	2020-21	2021-22	2022-23	2023-24
<b>EXPENDITURES</b>				
<b>Certificated Salaries</b>				
1100: Teachers	23,950,136	24,744,980	24,744,980	23,865,950
1101-1199: Additional Pay	2,622,664	5,427,788	3,775,859	3,705,368
Step & Column Increases	-	-	148,470	143,196
Staffing Reserve				
FTE			2.00 FTE	2.00 FTE
Cost			120,000	120,600
Staffing Changes				
FTE			-13.7 FTE	-4.6 FTE
Cost			(1,027,500)	(345,000)
1200: Certificated Pupil Support	2,129,916	2,619,183	2,619,183	2,638,827
1201-1299: Additional Pay	56,682	41,758	41,758	41,758
Step & Column Increases	-	-	19,644	19,791
1300: Certificated Supervisors and Administrators	3,104,416	3,306,469	3,306,469	3,331,268
1301-1399: Additional Pay	750	38,207	38,207	38,207
Step & Column Increases	-	-	24,799	24,985
1900: Other Certificated Salaries	3,000	2,700	2,700	2,700
1901-1999: Additional Pay	707,800	488,498	488,498	488,498
<b>Total, Certificated Salaries</b>	<b>32,575,363</b>	<b>36,669,583</b>	<b>34,303,067</b>	<b>34,076,148</b>
<b>Classified Salaries</b>				
2100: Instructional Aides	4,474,843	5,171,674	5,171,674	5,275,107
2101-2199: Additional Pay	407,752	741,577	2,877,151	2,927,151
Step & Column Increases	-	-	103,433	105,502
2200: Classified Support	4,757,471	5,034,796	5,034,796	5,135,492
2201-2299: Additional Pay	226,595	720,260	720,260	720,260
Step & Column Increases	-	-	100,696	102,710
2300: Classified Supervisors and Administrators	1,619,552	1,622,561	1,622,561	1,634,730
2301-2399: Additional Pay	43,937	-	-	-
Step & Column Increases	-	-	12,169	12,261
2400: Clerical, Technical and Office Salaries	3,132,960	3,151,708	3,151,708	3,214,742
2401-2499: Additional Pay	163,964	280,399	280,399	280,399
Step & Column Increases	-	-	63,034	64,295
2900: Other Classified Salaries	108,597	123,893	123,893	126,371
2901-2999: Additional Pay	659,436	36,729	36,729	36,729
Step & Column Increases	-	-	2,478	2,528
<b>Total, Classified Salaries</b>	<b>15,595,106</b>	<b>16,883,597</b>	<b>19,300,981</b>	<b>19,638,277</b>
<b>Employee Benefits</b>				
310x: STRS On-Behalf (Res 7690)	2,909,522	3,048,601	3,048,601	3,048,601
310x: STRS	4,665,447	5,753,869	6,224,291	6,183,117
Employer Contribution Rate	16.15%	16.92%	19.10%	19.10%
320x: PERS	3,274,765	4,144,692	5,037,556	5,321,973
Employer Contribution Rate	20.700%	22.910%	26.100%	27.100%
33xx: OASDI/Medicare/Alternative	1,723,988	1,888,994	1,896,091	1,900,717
Employer Contribution Rate	6.20+1.45%	6.20+1.45%	6.20+1.45%	6.20+1.45%
340x: Health and Welfare Benefits	4,893,978	5,512,251	5,532,210	5,532,210
350x: Unemployment Insurance	31,217	248,379	268,020	107,429
Employer Contribution Rate	0.05%	1.23%	0.20%	0.20%
360x: Workers' Compensation	2,541,482	1,924,512	1,947,436	1,951,445
Employer Contribution Rate	5.468%	3.633%	3.633%	3.633%
370x: OPEB, Allocated	329,316	399,202	402,030	402,858
Employer Contribution Rate	0.75%	0.75%	0.75%	0.75%
390x: Other Benefits	1,525	1,525	1,525	1,525
<b>Total, Employee Benefits</b>	<b>20,371,240</b>	<b>22,922,025</b>	<b>24,357,760</b>	<b>24,449,875</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>68,541,709</b>	<b>76,475,205</b>	<b>77,961,808</b>	<b>78,164,300</b>
<b>Per Student</b>	<b>11,543</b>	<b>13,002</b>	<b>13,425</b>	<b>13,864</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	COMBINED			
	2020-21	2021-22	2022-23	2023-24
<b>Books and Supplies</b>				
4100: Approved Textbooks and Core Curricula Materials	379,966	1,474,409	1,474,409	1,474,409
4200: Books and Other Reference Materials	307,172	261,900	259,600	259,600
4300: Materials and Supplies	5,883,289	4,264,792	3,745,070	3,745,070
4314: Undesignated Expenses	-	5,303,937	2,990,380	1,023,607
4399: Reserve for Future Use	-	780,801	-	-
4400: Non-Capitalized Equipment	1,165,843	759,633	596,226	596,226
<b>Total, Books and Supplies</b>	<b>7,736,271</b>	<b>12,845,472</b>	<b>9,065,685</b>	<b>7,098,912</b>
<b>Services and Other Operating Expenditures</b>				
5100: Subagreements for Services	-	-	-	-
5200: Travel and Conferences	18,205	388,698	388,698	388,698
5300: Dues and Memberships	28,193	39,426	39,426	39,426
5400: Insurance	700,287	740,871	740,871	740,871
5500: Operations and Housekeeping Services	1,516,551	1,360,397	1,395,883	1,428,323
5600: Rentals, Leases, Repairs, Non-Capitalized Improvements	290,042	379,297	379,297	379,297
5710: Transfer of Direct Costs	-	-	-	-
5713: Transfer of Direct Costs - Field Trips	-	-	-	-
5716: Transfer of Direct Costs - Paper	-	-	-	-
5750: Transfer of Direct Costs - Interfund	(281,820)	(126,330)	(126,330)	(126,330)
5800: Professional / Consulting Services and Operating Expenditures	5,256,460	8,092,505	7,313,736	6,865,095
5900: Communications	527,828	853,522	423,496	423,496
<b>Total, Services and Other Operating Expenditures</b>	<b>8,055,745</b>	<b>11,728,386</b>	<b>10,555,077</b>	<b>10,138,876</b>
<b>Capital Outlay</b>				
6170: Land Improvements	-	65,000	65,000	65,000
6200: Buildings and Improvements of Buildings	354,565	1,389,413	6,292,207	292,207
6400: Equipment	189,155	295,243	246,597	246,597
6500: Equipment Replacement	-	-	-	-
<b>Total, Capital Outlay</b>	<b>543,720</b>	<b>1,749,656</b>	<b>6,603,804</b>	<b>603,804</b>
<b>Other Outgo (excluding Transfers of Indirect Costs)</b>				
7142: Payments to County Offices	358,236	411,075	420,822	433,775
7438: Debt Service - Interest (Solar Projects)	179,548	175,746	171,414	166,547
7439: Debt Service - Principal (Solar Projects)	133,685	151,627	170,665	190,825
<b>Total, Other Outgo (excluding Transfers of Indirect Costs)</b>	<b>671,470</b>	<b>738,448</b>	<b>762,901</b>	<b>791,147</b>
<b>Other Outgo - Transfers of Indirect Costs</b>				
7310: Transfers of Indirect Costs	-	-	-	-
7350: Transfers of Indirect Costs: Interfund	(246,394)	(230,393)	(230,393)	(230,393)
<b>Total, Other Outgo - Transfers of Indirect Costs</b>	<b>(246,394)</b>	<b>(230,393)</b>	<b>(230,393)</b>	<b>(230,393)</b>
<b>TOTAL EXPENDITURES</b>	<b>85,302,522</b>	<b>103,306,774</b>	<b>104,718,882</b>	<b>96,566,646</b>
<b>Per Student</b>	<b>14,366</b>	<b>17,563</b>	<b>18,033</b>	<b>17,128</b>

Ukiah Unified School District

Multi-Year Projection - Fund 01  
2021-22 First Interim

	COMBINED			
	2020-21	2021-22	2022-23	2023-24
<b>OTHER FINANCING SOURCES / USES</b>				
<b>Interfund Transfers In</b>				
8912: From Fund 17 - Special Reserve, Non-Capital Outlay	-	-	2,558,681	607,334
<b>Total, Interfund Transfers In</b>	-	-	<b>2,558,681</b>	<b>607,334</b>
<b>Interfund Transfers Out</b>				
7612: To Fund 17 - Special Reserve, Non-Capital Outlay	816,063	262,760	-	-
7616: To Fund 13 - Child Nutrition	-	-	-	-
7619: To Fund 11 - Adult Education	-	-	-	-
<b>Total, Interfund Transfers Out</b>	<b>816,063</b>	<b>262,760</b>	-	-
<b>Other Sources</b>				
<b>Total, Other Sources</b>	-	-	-	-
<b>Other Uses</b>				
<b>Total, Other Uses</b>	-	-	-	-
<b>Contributions</b>				
8980: To LEA Medi-Cal (Res 5640/9640)	-	-	-	-
8980: To Special Education (Res 6500)	-	-	-	-
8980: To Routine Restricted Maintenance (Res 8150)	-	-	-	-
8980: To Deferred Maintenance Projects (Res 9006)	-	-	-	-
8980: To Chromebook Replacement (Res 9042)	-	-	-	-
8980: To Staff Technology Replacement (Res 9043)	-	-	-	-
8980: To Facilities (Res 9525)	-	-	-	-
8980: To Textbook Adoption (Res 9526)	-	-	-	-
8980: To Safety Equipment / Vehicle Replacement (Res 9529)	-	-	-	-
8990: From Transportation Billing (Res 9593)	-	-	-	-
<b>Total, Contributions</b>	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES / USES</b>	<b>(816,063)</b>	<b>(262,760)</b>	<b>2,558,681</b>	<b>607,334</b>
<b>Per Student</b>	<b>(137)</b>	<b>(45)</b>	<b>441</b>	<b>108</b>
<b>RECAP</b>				
<b>Beginning Balance</b>	<b>12,161,131</b>	<b>17,303,401</b>	<b>13,915,505</b>	<b>11,292,400</b>
<b>Audit Adjustments</b>	-	-	-	-
<b>Total Revenues</b>	91,260,855	100,181,638	99,537,096	96,806,355
<b>Total Expenditures</b>	85,302,522	103,306,774	104,718,882	96,566,646
<b>Total Other Financing Sources / Uses</b>	(816,063)	(262,760)	2,558,681	607,334
<b>Net for the Year</b>	5,142,271	(3,387,896)	(2,623,105)	847,043
<b>Ending Balance</b>	<b>17,303,402</b>	<b>13,915,505</b>	<b>11,292,400</b>	<b>12,139,443</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,672.00	60,672.00	12,225.42	60,672.00	0.00	0.0%
5) TOTAL, REVENUES			60,672.00	60,672.00	12,225.42	60,672.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,672.00	60,672.00	12,225.42	60,672.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	262,760.00	262,760.00	New
b) Transfers Out		7600-7629	529,607.00	57,641.00	0.00	0.00	57,641.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(529,607.00)	(57,641.00)	0.00	262,760.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(468,935.00)	3,031.00	12,225.42	323,432.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,159,941.00	8,159,941.00		7,750,673.00	(409,268.00)	-5.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,159,941.00	8,159,941.00		7,750,673.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,159,941.00	8,159,941.00		7,750,673.00		
2) Ending Balance, June 30 (E + F1e)			7,691,006.00	8,162,972.00		8,074,105.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,893,004.00	5,364,970.00		4,967,018.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,798,002.00	2,798,002.00		3,107,087.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,672.00	60,672.00	12,225.42	60,672.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>60,672.00</b>	<b>60,672.00</b>	<b>12,225.42</b>	<b>60,672.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>60,672.00</b>	<b>60,672.00</b>	<b>12,225.42</b>	<b>60,672.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	262,760.00	262,760.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>262,760.00</b>	<b>262,760.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	529,607.00	57,641.00	0.00	0.00	57,641.00	100.0%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>529,607.00</b>	<b>57,641.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,641.00</b>	<b>100.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(529,607.00)</b>	<b>(57,641.00)</b>	<b>0.00</b>	<b>262,760.00</b>		

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

Ukiah Unified School District

Multi-Year Projection - Fund 17  
2021-22 First Interim

	2020-21	2021-22	2022-23	2023-24
<b>Beginning Balance</b>	<b>6,880,762</b>	<b>7,750,673</b>	<b>8,074,105</b>	<b>5,580,017</b>
Interest Income	53,848	60,672	64,593	44,641
Transfers In	816,063	262,760	-	-
Transfers Out	-	-	2,558,681	607,334
<b>Net for the Year</b>	<b>869,911</b>	<b>323,432</b>	<b>(2,494,088)</b>	<b>(562,693)</b>
<b>Ending Balance</b>	<b>7,750,673</b>	<b>8,074,105</b>	<b>5,580,017</b>	<b>5,017,324</b>

**Healdsburg Unified School District**

**Cash Flow Actuals & Projections  
Funds 01  
2021-22 - First Interim**

Object	2021-22													Totals	
	Budget	July Actuals	August Actuals	September Actuals	October Actuals	November Projected	December Projected	January Projected	February Projected	March Projected	April Projected	May Projected	June By 06.30 Projected		
<b>A. BEGINNING CASH</b>	9110	<b>7,891,793</b>	<b>7,891,793</b>	<b>7,132,917</b>	<b>11,219,915</b>	<b>13,969,238</b>	<b>10,780,262</b>	<b>9,116,109</b>	<b>20,429,611</b>	<b>17,402,920</b>	<b>8,379,982</b>	<b>5,794,125</b>	<b>2,116,426</b>	<b>(7,383,071)</b>	<b>7,891,793</b>
<b>B. RECEIPTS</b>															
Revenue Limit															
Principal Apportionment	8010-8019	38,507,870	1,923,268	1,923,268	3,461,881	3,461,882	3,045,751	3,045,751	3,045,751	-	6,439,252	3,219,626	3,219,626	5,721,812	<b>38,507,870</b>
Deferrals	8010-8019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Education Protection Account	Res 1400	14,617,545	-	-	3,563,031	-	-	-	3,684,838	-	3,684,838	-	-	-	14,617,545
Property Taxes	8020-8079	17,737,394	-	-	-	-	-	8,756,652	78,641	389	-	5,312,166	-	3,589,545	<b>17,737,394</b>
Miscellaneous Funds	8080-8099	(1,800,895)	-	(287,642)	(191,761)	(63,920)	(127,841)	(140,679)	(150,967)	(255,254)	(127,627)	(127,627)	(127,627)	(199,950)	<b>(1,800,895)</b>
Federal Revenues	8100-8299	14,338,455	27,542	-	1,119,490	503,744	1,053,081	1,864,056	198,024	183,847	1,250,829	1,384,181	268,561	6,485,100	<b>14,338,455</b>
Federal Pandemic Revenues	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	8300-8599	12,730,944	-	-	-	-	1,729,834	1,815,435	608,653	(4,568)	456,219	865,985	12,740	7,246,647	<b>12,730,944</b>
State Pandemic Revenues	8300-8599	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	8600-8799	4,050,325	131	48,614	510,453	85,680	4,144	497,436	299,897	10,680	481,342	31,501	5,371	2,075,076	<b>4,050,325</b>
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>100,181,638</b>	<b>1,950,941</b>	<b>1,684,240</b>	<b>8,463,094</b>	<b>3,987,386</b>	<b>5,704,969</b>	<b>19,523,489</b>	<b>4,080,000</b>	<b>(64,906)</b>	<b>12,184,854</b>	<b>10,685,832</b>	<b>3,378,671</b>	<b>28,603,068</b>	<b>100,181,638</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1100-1999	36,669,583	352,532	3,308,301	2,964,152	2,828,387	2,915,771	3,179,371	3,094,751	3,496,602	3,325,487	3,996,546	3,314,944	3,892,740	<b>36,669,583</b>
Classified Salaries	2000-2999	16,883,597	532,608	1,345,155	1,332,330	1,323,039	1,327,177	1,394,519	1,366,797	1,499,131	1,365,742	2,047,390	1,421,366	1,928,344	<b>16,883,597</b>
Employee Benefits	3000-3999	22,922,025	349,304	1,499,291	1,599,199	1,581,491	1,601,246	1,746,787	1,628,430	1,918,111	1,827,616	1,972,031	1,834,478	5,364,040	<b>22,922,025</b>
Books & Supplies	4000-4799	6,761,094	37,162	85,913	330,247	411,754	161,017	736,656	393,331	568,599	1,034,089	1,023,093	530,121	1,449,113	<b>6,761,094</b>
Unlikely to Spend	4314,4399	6,084,378	-	-	-	-	-	-	-	-	-	-	-	6,084,378	<b>6,084,378</b>
Services	5000-5999	11,728,386	502,192	1,765,587	737,174	813,303	421,538	1,231,141	602,396	637,810	625,935	992,659	1,225,355	2,173,294	<b>11,728,386</b>
Capital Outlays	6000-6599	1,749,656	-	135,052	-	45,444	78,733	20,464	1,094	841,791	7,899	50,343	408,252	160,583	<b>1,749,656</b>
Other Outgo	7000-7499	508,055	18,821	18,821	33,876	198,191	-	13,959	13,960	-	122,759	228,558	61,319	(202,209)	<b>508,055</b>
Interfund Transfers Out	7600-7629	262,760	-	-	-	-	-	-	-	-	-	-	-	262,760	<b>262,760</b>
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>103,569,534</b>	<b>1,792,619</b>	<b>8,158,119</b>	<b>6,996,978</b>	<b>7,201,609</b>	<b>6,505,483</b>	<b>8,322,898</b>	<b>7,100,758</b>	<b>8,962,044</b>	<b>8,309,528</b>	<b>10,310,620</b>	<b>8,795,836</b>	<b>21,113,042</b>	<b>103,569,534</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>															
Assets		(8,757,362)	965,713	10,696,250	1,336,756	397,378	(832,582)	1,230	141,820	0	(6,447,692)	(4,058,436)	(4,076,720)	(6,881,077)	<b>(8,757,362)</b>
Liabilities		4,430,378	(1,882,910)	(135,373)	(53,549)	(372,131)	(31,057)	111,681	(147,752)	4,011	(13,490)	5,525	(5,611)	6,951,036	<b>4,430,378</b>
<b>TOTAL BALANCE SHEET TRX'S</b>		<b>(4,326,983)</b>	<b>(917,197)</b>	<b>10,560,877</b>	<b>1,283,206</b>	<b>25,246</b>	<b>(863,639)</b>	<b>112,911</b>	<b>(5,932)</b>	<b>4,011</b>	<b>(6,461,183)</b>	<b>(4,052,912)</b>	<b>(4,082,331)</b>	<b>69,959</b>	<b>(4,326,983)</b>
<b>E. NET INCREASE / (DECREASE)</b>															
B - C + D		<b>(7,714,879)</b>	<b>(758,876)</b>	<b>4,086,998</b>	<b>2,749,322</b>	<b>(3,188,976)</b>	<b>(1,664,153)</b>	<b>11,313,502</b>	<b>(3,026,690)</b>	<b>(9,022,938)</b>	<b>(2,585,856)</b>	<b>(3,677,699)</b>	<b>(9,499,497)</b>	<b>7,559,984</b>	<b>(7,714,879)</b>
<b>F. ENDING CASH</b>		<b>176,914</b>	<b>7,132,917</b>	<b>11,219,915</b>	<b>13,969,238</b>	<b>10,780,262</b>	<b>9,116,109</b>	<b>20,429,611</b>	<b>17,402,920</b>	<b>8,379,982</b>	<b>5,794,125</b>	<b>2,116,426</b>	<b>(7,383,071)</b>	<b>176,914</b>	<b>176,914</b>

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	5,579.00	5,290.20	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>5,579.00</b>	<b>5,290.20</b>	<b>-5.2%</b>
1st Subsequent Year (2022-23)	District Regular	5,579.06	5,368.44	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>5,579.06</b>	<b>5,368.44</b>	<b>-3.8%</b>
2nd Subsequent Year (2023-24)	District Regular	5,579.06	5,211.34	
	Charter School	0.00	0.00	
	<b>Total ADA</b>	<b>5,579.06</b>	<b>5,211.34</b>	<b>-6.6%</b>

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

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

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

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

Anticipating declining enrollment due to Covid-19. TK and K students low enrollment. New charter school opened in 2021-2022 will affect our funded attendance in 2022-2023.

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	5,978	5,922		
Charter School		0		
<b>Total Enrollment</b>	<b>5,978</b>	<b>5,922</b>	<b>-0.9%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,978	5,847		
Charter School		0		
<b>Total Enrollment</b>	<b>5,978</b>	<b>5,847</b>	<b>-2.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,978	5,678		
Charter School		0		
<b>Total Enrollment</b>	<b>5,978</b>	<b>5,678</b>	<b>-5.0%</b>	<b>Not Met</b>

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

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

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

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

Anticipating declining enrollment due to Covid-19. TK and K students low enrollment. New charter school opened in 2021-2022 will affect our funded attendance in 2022-2023.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	5,598	5,598	
Charter School			
<b>Total ADA/Enrollment</b>	<b>5,598</b>	<b>5,598</b>	<b>100.0%</b>
Second Prior Year (2019-20)			
District Regular	5,661	5,661	
Charter School			
<b>Total ADA/Enrollment</b>	<b>5,661</b>	<b>5,661</b>	<b>100.0%</b>
First Prior Year (2020-21)			
District Regular	5,661	5,661	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>5,661</b>	<b>5,661</b>	<b>100.0%</b>
Historical Average Ratio:			100.0%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>100.5%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	5,290	5,922		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>5,290</b>	<b>5,922</b>	<b>89.3%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,268	5,847		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>5,268</b>	<b>5,847</b>	<b>90.1%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,211	5,678		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>5,211</b>	<b>5,678</b>	<b>91.8%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2021-22)	68,371,553.00		
1st Subsequent Year (2022-23)	69,742,006.00	69,333,451.00	-0.6%	Met
2nd Subsequent Year (2023-24)	71,826,156.00	71,413,757.00	-0.6%	Met

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

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

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

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

Included in the 45 Day revised budget, the 2021/2022 budget act provided and increase to both Base and Supplemental Concentrations Grant funds of over 2.5 million. This amount is not included in the Budget Adoption column above.

**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)	45,342,436.57	52,076,394.63	87.1%
Second Prior Year (2019-20)	47,525,221.79	52,822,689.51	90.0%
First Prior Year (2020-21)	48,213,349.55	53,933,112.56	89.4%
Historical Average Ratio:			88.8%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.8% to 91.8%</b>	<b>85.8% to 91.8%</b>	<b>85.8% to 91.8%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	51,094,379.00	63,255,699.00	80.8%	Not Met
1st Subsequent Year (2022-23)	51,051,620.00	60,442,160.00	84.5%	Not Met
2nd Subsequent Year (2023-24)	51,038,385.00	58,847,817.00	86.7%	Met

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

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

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

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

Carryover is included in the 1st Interim budget process. These one time funds are listed in a 4000 object awaiting a spending plan. In addition one time Covid funding for one time other expenses are createine the reduction to the Ratio above.

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	5,684,771.00	14,338,455.00	152.2%	Yes
1st Subsequent Year (2022-23)	5,684,771.00	16,463,267.00	189.6%	Yes
2nd Subsequent Year (2023-24)	5,684,771.00	11,872,223.00	108.8%	Yes

**Explanation:**  
(required if Yes)

Covid-19 funds were not included in the Budget Adoption column as carryover is not generally recognized until 1st Interim, after the prior year books are closed.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	11,123,211.00	12,730,944.00	14.5%	Yes
1st Subsequent Year (2022-23)	6,150,198.00	12,074,652.00	96.3%	Yes
2nd Subsequent Year (2023-24)	6,177,748.00	11,887,481.00	92.4%	Yes

**Explanation:**  
(required if Yes)

Covid-19 funds were not included in the Budget Adoption column as carryover is not generally recognized until 1st Interim, after the prior year books are closed.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	3,812,002.00	4,050,325.00	6.3%	Yes
1st Subsequent Year (2022-23)	3,702,802.00	3,682,920.00	-0.5%	No
2nd Subsequent Year (2023-24)	3,702,802.00	3,682,920.00	-0.5%	No

**Explanation:**  
(required if Yes)

Budget Adoption column does not include carryover as it is not generally recognized until 1st Interim, after the prior year books are closed.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	8,780,249.00	12,845,472.00	46.3%	Yes
1st Subsequent Year (2022-23)	4,900,030.00	9,065,685.00	85.0%	Yes
2nd Subsequent Year (2023-24)	4,900,030.00	7,098,912.00	44.9%	Yes

**Explanation:**  
(required if Yes)

Carryover is included in the 1st Interim budget process. These one time funds are listed in a 4000 object awaiting a spending plan.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	8,401,308.00	11,728,386.00	39.6%	Yes
1st Subsequent Year (2022-23)	6,950,124.00	10,555,077.00	51.9%	Yes
2nd Subsequent Year (2023-24)	6,839,124.00	10,138,876.00	48.2%	Yes

**Explanation:**  
(required if Yes)

Carryover is included in the 1st Interim budget process. In addition one time Covid funding for one time other expenses are createine the reduction to the Ratio above.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	20,619,984.00	31,119,724.00	50.9%	Not Met
1st Subsequent Year (2022-23)	15,537,771.00	32,220,839.00	107.4%	Not Met
2nd Subsequent Year (2023-24)	15,565,321.00	27,442,624.00	76.3%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	17,181,557.00	24,573,858.00	43.0%	Not Met
1st Subsequent Year (2022-23)	11,850,154.00	19,620,762.00	65.6%	Not Met
2nd Subsequent Year (2023-24)	11,739,154.00	17,237,788.00	46.8%	Not Met

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

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

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

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

Covid-19 funds were not included in the Budget Adoption column as carryover is not generally recognized until 1st Interim, after the prior year books are closed.

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

Covid-19 funds were not included in the Budget Adoption column as carryover is not generally recognized until 1st Interim, after the prior year books are closed.

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

Budget Adoption column does not include carryover as it is not generally recognized until 1st Interim, after the prior year books are closed.

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

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

Carryover is included in the 1st Interim budget process. These one time funds are listed in a 4000 object awaiting a spending plan.

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

Carryover is included in the 1st Interim budget process. In addition one time Covid funding for one time other expenses are createine the reduction to the Ratio above.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,776,449.00	2,776,449.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,481,276.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(5,118,659.00)	63,518,459.00	8.1%	Not Met
1st Subsequent Year (2022-23)	(1,669,324.00)	60,442,160.00	2.8%	Not Met
2nd Subsequent Year (2023-24)	0.00	58,847,817.00	0.0%	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)

In the First and Second Subsequent Year the district is expecting to spend one time carryover funds on one tme expenses.

**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)	13,915,505.00	Met
1st Subsequent Year (2022-23)	11,292,400.00	Met
2nd Subsequent Year (2023-24)	12,139,443.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	176,914.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	5,290	5,368	5,211
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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)	103,569,534.00	104,718,882.00	96,566,646.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	103,569,534.00	104,718,882.00	96,566,646.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,107,086.02	3,141,566.46	2,896,999.38
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>3,107,086.02</b>	<b>3,141,566.46</b>	<b>2,896,999.38</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,107,087.00	3,141,567.00	2,897,000.00
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)	3,107,087.00	3,141,567.00	2,897,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,107,086.02</b>	<b>3,141,566.46</b>	<b>2,896,999.38</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(11,361,845.00)	(12,320,271.00)	8.4%	958,426.00	Not Met
1st Subsequent Year (2022-23)	(12,292,319.00)	(12,798,655.00)	4.1%	506,336.00	Met
2nd Subsequent Year (2023-24)	(12,601,423.00)	(12,862,781.00)	2.1%	261,358.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	529,607.00	0.00	-100.0%	(529,607.00)	Not Met
1st Subsequent Year (2022-23)	1,506,473.00	2,558,681.00	69.8%	1,052,208.00	Not Met
2nd Subsequent Year (2023-24)	160,682.00	607,334.00	278.0%	446,652.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	11,419.00	262,760.00	2201.1%	251,341.00	Not Met
1st Subsequent Year (2022-23)	11,419.00	0.00	-100.0%	(11,419.00)	Met
2nd Subsequent Year (2023-24)	11,419.00	0.00	-100.0%	(11,419.00)	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Budget Adoption did not include contributions to Deferred Maintenance, Chromebook Replacement, Staff Technology Replacement and Facilities reserve accounts.

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

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

The shift in transfers in and transfers out is between fund 01 and fund 17 in order to maintain the 9% REU and board reserve or to cover negative fund balances in fund 01

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

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

The shift in transfers in and transfers out is between fund 01 and fund 17 in order to maintain the 9% REU and board reserve or to cover negative fund balances in fund 01

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	28	Taxpayers	Bond Interest & Redemption	60,530,139
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Solar Project Loan	18	General Fund	Loan Principal and Interest	6,729,108
<b>TOTAL:</b>				<b>67,259,247</b>

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	10,212,217	9,079,538	9,609,138	8,489,538
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	45,000	45,000	45,000	45,000

Other Long-term Commitments (continued):

Solar Project Loan	313,234	327,373	342,079	357,371
<b>Total Annual Payments:</b>	<b>10,570,451</b>	<b>9,451,911</b>	<b>9,996,217</b>	<b>8,891,909</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

General Obligation Bonds are funded through taxpayer paid assessments by the county tax assessor. The Solar Project Loan is paid out of the general fund. Energy savings generated from the installation of solar equipment will offset the cost of the loan over the life of the loan.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No
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c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No
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2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	8,008,677.00	9,660,839.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	8,008,677.00	9,660,839.00
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, 2020	Jul 01, 2021

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
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)	412,970.00	418,448.00
1st Subsequent Year (2022-23)	412,970.00	418,448.00
2nd Subsequent Year (2023-24)	412,970.00	418,448.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	412,970.00	418,448.00
1st Subsequent Year (2022-23)	412,970.00	418,448.00
2nd Subsequent Year (2023-24)	412,970.00	418,448.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	56	50
1st Subsequent Year (2022-23)	56	50
2nd Subsequent Year (2023-24)	56	50

4. Comments:

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

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

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

No
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- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

n/a
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2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
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 budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	349.4	351.6	351.6	351.6

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

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

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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

248,680
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7. Amount included for any tentative salary schedule increases

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

**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)
No	No	No
2,337,550	2,337,550	2,337,550
0.0%	0.0%	0.0%

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

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

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:

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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
0.0%	0.6%	0.6%
	150,103	151,004

**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)
No	Yes	Yes
No	Yes	Yes

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

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

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

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

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

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

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	353.1	372.5	372.5	372.5

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

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

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

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

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

5. Salary settlement:

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

**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	0	0	0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
2,127,733	2,127,733	2,127,733
0.0%	0.0%	0.0%

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

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

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)
No	Yes	Yes
	236,462	241,191
0.0%	2.0%	2.0%

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	74.5	77.5	77.5	77.5

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

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

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

**Negotiations Not Settled**

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	628,704	628,704	628,704
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**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	68,455	54,898	55,310
3. Percent change in step and column over prior year	0.0%	0.8%	0.8%

**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	3,600	3,600	3,600
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

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

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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
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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.

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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)

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**End of School District First Interim Criteria and Standards Review**

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	122,449.00	122,449.00	29,178.00	125,274.00	2,825.00	2.3%
3) Other State Revenue		8300-8599	118,423.00	118,423.00	8,908.00	110,226.00	(8,197.00)	-6.9%
4) Other Local Revenue		8600-8799	1,014,656.00	1,014,656.00	297,282.47	1,048,955.00	34,299.00	3.4%
5) TOTAL, REVENUES			1,255,528.00	1,255,528.00	335,368.47	1,284,455.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	610,468.00	610,468.00	136,301.57	612,900.00	(2,432.00)	-0.4%
2) Classified Salaries		2000-2999	168,787.00	168,787.00	50,778.36	170,225.00	(1,438.00)	-0.9%
3) Employee Benefits		3000-3999	314,614.00	314,614.00	60,669.79	312,446.00	2,168.00	0.7%
4) Books and Supplies		4000-4999	50,307.00	50,307.00	13,422.50	129,428.00	(79,121.00)	-157.3%
5) Services and Other Operating Expenditures		5000-5999	125,487.00	125,487.00	30,679.21	99,622.00	25,865.00	20.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	84,021.00	84,021.00	0.00	54,124.00	29,897.00	35.6%
9) TOTAL, EXPENDITURES			1,353,684.00	1,353,684.00	291,851.43	1,378,745.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(98,156.00)	(98,156.00)	43,517.04	(94,290.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,419.00	11,419.00	0.00	0.00	(11,419.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,419.00	11,419.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(86,737.00)	(86,737.00)	43,517.04	(94,290.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	477,333.00	477,333.00		429,479.00	(47,854.00)	-10.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,333.00	477,333.00		429,479.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,333.00	477,333.00		429,479.00		
2) Ending Balance, June 30 (E + F1e)			390,596.00	390,596.00		335,189.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	98,723.00	98,723.00		178,919.00		
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	291,873.00	291,873.00		156,270.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
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	122,449.00	122,449.00	29,178.00	125,274.00	2,825.00	2.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>122,449.00</b>	<b>122,449.00</b>	<b>29,178.00</b>	<b>125,274.00</b>	<b>2,825.00</b>	<b>2.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	26,977.00	26,977.00	8,908.00	31,812.00	4,835.00	17.9%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	91,446.00	91,446.00	0.00	78,414.00	(13,032.00)	-14.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>118,423.00</b>	<b>118,423.00</b>	<b>8,908.00</b>	<b>110,226.00</b>	<b>(8,197.00)</b>	<b>-6.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	633.61	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	197,200.00	197,200.00	48,135.03	197,200.00	0.00	0.0%
Interagency Services		8677	807,456.00	807,456.00	208,743.33	841,755.00	34,299.00	4.2%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	39,770.50	10,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,014,656.00</b>	<b>1,014,656.00</b>	<b>297,282.47</b>	<b>1,048,955.00</b>	<b>34,299.00</b>	<b>3.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,255,528.00</b>	<b>1,255,528.00</b>	<b>335,368.47</b>	<b>1,284,455.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	492,420.00	492,420.00	96,164.81	494,852.00	(2,432.00)	-0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	117,748.00	117,748.00	39,249.36	117,748.00	0.00	0.0%
Other Certificated Salaries		1900	300.00	300.00	887.40	300.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>610,468.00</b>	<b>610,468.00</b>	<b>136,301.57</b>	<b>612,900.00</b>	<b>(2,432.00)</b>	<b>-0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	15,240.00	15,240.00	1,538.16	15,218.00	22.00	0.1%
Classified Support Salaries		2200	16,605.00	16,605.00	4,979.88	16,753.00	(148.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	134,202.00	134,202.00	43,567.32	135,514.00	(1,312.00)	-1.0%
Other Classified Salaries		2900	2,740.00	2,740.00	693.00	2,740.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>168,787.00</b>	<b>168,787.00</b>	<b>50,778.36</b>	<b>170,225.00</b>	<b>(1,438.00)</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	156,407.00	156,407.00	20,054.54	159,455.00	(3,048.00)	-1.9%
PERS		3201-3202	37,344.00	37,344.00	11,122.20	37,568.00	(224.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	31,549.00	31,549.00	6,921.40	31,643.00	(94.00)	-0.3%
Health and Welfare Benefits		3401-3402	45,534.00	45,534.00	13,510.28	45,534.00	0.00	0.0%
Unemployment Insurance		3501-3502	9,207.00	9,207.00	930.44	3,806.00	5,401.00	58.7%
Workers' Compensation		3601-3602	28,725.00	28,725.00	6,760.58	28,583.00	142.00	0.5%
OPEB, Allocated		3701-3702	5,848.00	5,848.00	1,370.35	5,857.00	(9.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>314,614.00</b>	<b>314,614.00</b>	<b>60,669.79</b>	<b>312,446.00</b>	<b>2,168.00</b>	<b>0.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,952.00	1,952.00	0.00	1,952.00	0.00	0.0%
Materials and Supplies		4300	48,355.00	48,355.00	13,422.50	127,476.00	(79,121.00)	-163.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>50,307.00</b>	<b>50,307.00</b>	<b>13,422.50</b>	<b>129,428.00</b>	<b>(79,121.00)</b>	<b>-157.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,380.00	1,380.00	99.12	8,539.00	(7,159.00)	-518.8%
Dues and Memberships		5300	3,923.00	3,923.00	1,100.00	3,950.00	(27.00)	-0.7%
Insurance		5400-5450	700.00	700.00	0.00	700.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,800.00	18,800.00	5,997.70	18,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,660.00	3,660.00	1,132.74	3,660.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,000.00	7,000.00	445.20	7,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	89,924.00	89,924.00	21,904.45	56,873.00	33,051.00	36.8%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>125,487.00</b>	<b>125,487.00</b>	<b>30,679.21</b>	<b>99,622.00</b>	<b>25,865.00</b>	<b>20.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	84,021.00	84,021.00	0.00	54,124.00	29,897.00	35.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>84,021.00</b>	<b>84,021.00</b>	<b>0.00</b>	<b>54,124.00</b>	<b>29,897.00</b>	<b>35.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,353,684.00</b>	<b>1,353,684.00</b>	<b>291,851.43</b>	<b>1,378,745.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	11,419.00	11,419.00	0.00	0.00	(11,419.00)	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>11,419.00</b>	<b>11,419.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(11,419.00)</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>11,419.00</b>	<b>11,419.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
6015	Adults in Correctional Facilities	9,155.00
6371	CalWORKs for ROCP or Adult Education	19,764.00
6391	Adult Education Program	150,000.00
Total, Restricted Balance		<u>178,919.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	148.00	148.00	New
4) Other Local Revenue		8600-8799	652,745.00	652,745.00	207,134.15	701,205.00	48,460.00	7.4%
5) TOTAL, REVENUES			652,745.00	652,745.00	207,134.15	701,353.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	1,205.87	1,656.00	(1,656.00)	New
2) Classified Salaries		2000-2999	420,004.00	420,004.00	96,659.35	404,431.00	15,573.00	3.7%
3) Employee Benefits		3000-3999	222,746.00	222,746.00	44,733.74	197,245.00	25,501.00	11.4%
4) Books and Supplies		4000-4999	27,186.00	27,186.00	0.00	118,434.00	(91,248.00)	-335.6%
5) Services and Other Operating Expenditures		5000-5999	1,726.00	1,726.00	726.00	1,726.00	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	31,045.00	31,045.00	0.00	32,305.00	(1,260.00)	-4.1%
9) TOTAL, EXPENDITURES			702,707.00	702,707.00	143,324.96	755,797.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(49,962.00)	(49,962.00)	63,809.19	(54,444.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(49,962.00)	(49,962.00)	63,809.19	(54,444.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,962.00	49,962.00		55,077.00	5,115.00	10.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,962.00	49,962.00		55,077.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,962.00	49,962.00		55,077.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		633.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		633.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	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	148.00	148.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>148.00</b>	<b>148.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
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	800.00	800.00	114.58	800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	651,945.00	651,945.00	185,019.57	678,405.00	26,460.00	4.1%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	22,000.00	22,000.00	22,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>652,745.00</b>	<b>652,745.00</b>	<b>207,134.15</b>	<b>701,205.00</b>	<b>48,460.00</b>	<b>7.4%</b>
<b>TOTAL, REVENUES</b>			<b>652,745.00</b>	<b>652,745.00</b>	<b>207,134.15</b>	<b>701,353.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	1,205.87	1,656.00	(1,656.00)	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	1,205.87	1,656.00	(1,656.00)	New
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	420,004.00	420,004.00	96,659.35	404,431.00	15,573.00	3.7%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			420,004.00	420,004.00	96,659.35	404,431.00	15,573.00	3.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	428.00	(428.00)	New
PERS		3201-3202	95,651.00	95,651.00	21,387.60	86,544.00	9,107.00	9.5%
OASDI/Medicare/Alternative		3301-3302	31,649.00	31,649.00	7,315.91	30,500.00	1,149.00	3.6%
Health and Welfare Benefits		3401-3402	72,170.00	72,170.00	11,303.32	60,189.00	11,981.00	16.6%
Unemployment Insurance		3501-3502	5,084.00	5,084.00	483.10	1,997.00	3,087.00	60.7%
Workers' Compensation		3601-3602	15,041.00	15,041.00	3,509.81	14,541.00	500.00	3.3%
OPEB, Allocated		3701-3702	3,151.00	3,151.00	734.00	3,046.00	105.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			222,746.00	222,746.00	44,733.74	197,245.00	25,501.00	11.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	27,186.00	27,186.00	0.00	118,434.00	(91,248.00)	-335.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			27,186.00	27,186.00	0.00	118,434.00	(91,248.00)	-335.6%

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 Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,726.00	1,726.00	726.00	1,726.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,726.00</b>	<b>1,726.00</b>	<b>726.00</b>	<b>1,726.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	31,045.00	31,045.00	0.00	32,305.00	(1,260.00)	-4.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>31,045.00</b>	<b>31,045.00</b>	<b>0.00</b>	<b>32,305.00</b>	<b>(1,260.00)</b>	<b>-4.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>702,707.00</b>	<b>702,707.00</b>	<b>143,324.96</b>	<b>755,797.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	633.00
Total, Restricted Balance		<u>633.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,907,000.00	3,907,000.00	377,164.31	4,807,000.00	900,000.00	23.0%
3) Other State Revenue		8300-8599	328,460.00	328,460.00	27,506.46	328,460.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,862.15	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,235,460.00	4,235,460.00	406,532.92	5,135,460.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,465,870.00	1,465,870.00	306,574.06	1,378,993.00	86,877.00	5.9%
3) Employee Benefits		3000-3999	771,596.00	771,596.00	144,286.25	715,231.00	56,365.00	7.3%
4) Books and Supplies		4000-4999	1,885,163.00	1,885,163.00	424,327.09	3,942,752.00	(2,057,589.00)	-109.1%
5) Services and Other Operating Expenditures		5000-5999	65,800.00	65,800.00	7,918.14	65,800.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	25,267.02	30,438.00	(30,438.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	248,749.00	248,749.00	0.00	143,964.00	104,785.00	42.1%
9) TOTAL, EXPENDITURES			4,437,178.00	4,437,178.00	908,372.56	6,277,178.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(201,718.00)	(201,718.00)	(501,839.64)	(1,141,718.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(201,718.00)	(201,718.00)	(501,839.64)	(1,141,718.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	787,806.00	787,806.00		2,011,099.00	1,223,293.00	155.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			787,806.00	787,806.00		2,011,099.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			787,806.00	787,806.00		2,011,099.00		
2) Ending Balance, June 30 (E + F1e)			586,088.00	586,088.00		869,381.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	293,044.00	293,044.00		293,044.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			293,044.00	293,044.00		576,337.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	3,907,000.00	3,907,000.00	377,164.31	4,807,000.00	900,000.00	23.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,907,000.00</b>	<b>3,907,000.00</b>	<b>377,164.31</b>	<b>4,807,000.00</b>	<b>900,000.00</b>	<b>23.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	328,460.00	328,460.00	27,506.46	328,460.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>328,460.00</b>	<b>328,460.00</b>	<b>27,506.46</b>	<b>328,460.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	1,862.15	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>1,862.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,235,460.00</b>	<b>4,235,460.00</b>	<b>406,532.92</b>	<b>5,135,460.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,346,906.00	1,346,906.00	266,918.22	1,245,525.00	101,381.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	118,964.00	118,964.00	39,655.84	98,777.00	20,187.00	17.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	34,691.00	(34,691.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,465,870.00</b>	<b>1,465,870.00</b>	<b>306,574.06</b>	<b>1,378,993.00</b>	<b>86,877.00</b>	<b>5.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	320,994.00	320,994.00	64,242.24	304,889.00	16,105.00	5.0%
OASDI/Medicare/Alternative		3301-3302	111,285.00	111,285.00	23,172.41	104,640.00	6,645.00	6.0%
Health and Welfare Benefits		3401-3402	257,031.00	257,031.00	42,123.51	237,575.00	19,456.00	7.6%
Unemployment Insurance		3501-3502	16,904.00	16,904.00	1,443.95	6,432.00	10,472.00	61.9%
Workers' Compensation		3601-3602	54,388.00	54,388.00	11,004.64	51,352.00	3,036.00	5.6%
OPEB, Allocated		3701-3702	10,994.00	10,994.00	2,299.50	10,343.00	651.00	5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>771,596.00</b>	<b>771,596.00</b>	<b>144,286.25</b>	<b>715,231.00</b>	<b>56,365.00</b>	<b>7.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	95,000.00	95,000.00	67,181.35	445,157.00	(350,157.00)	-368.6%
Noncapitalized Equipment		4400	20,000.00	20,000.00	12,074.76	21,927.00	(1,927.00)	-9.6%
Food		4700	1,770,163.00	1,770,163.00	345,070.98	3,475,668.00	(1,705,505.00)	-96.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,885,163.00</b>	<b>1,885,163.00</b>	<b>424,327.09</b>	<b>3,942,752.00</b>	<b>(2,057,589.00)</b>	<b>-109.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	2,500.00	0.00	2,900.00	(400.00)	-16.0%
Dues and Memberships		5300	500.00	500.00	250.00	500.00	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	25,000.00	25,000.00	0.00	24,600.00	400.00	1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,500.00)	(6,500.00)	165.77	(6,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	44,000.00	44,000.00	7,502.37	44,000.00	0.00	0.0%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>65,800.00</b>	<b>65,800.00</b>	<b>7,918.14</b>	<b>65,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	25,267.02	30,438.00	(30,438.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>25,267.02</b>	<b>30,438.00</b>	<b>(30,438.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	248,749.00	248,749.00	0.00	143,964.00	104,785.00	42.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>248,749.00</b>	<b>248,749.00</b>	<b>0.00</b>	<b>143,964.00</b>	<b>104,785.00</b>	<b>42.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,437,178.00</b>	<b>4,437,178.00</b>	<b>908,372.56</b>	<b>6,277,178.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	576,337.00
Total, Restricted Balance		<u>576,337.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	125,830.00	125,830.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	132.84	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	132.84	125,830.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	125,830.00	(125,830.00)	New
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	125,830.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	132.84	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	132.84	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
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%
All Other State Revenue		8590	0.00	0.00	0.00	125,830.00	125,830.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	125,830.00	125,830.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	132.84	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	132.84	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	132.84	125,830.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	125,830.00	(125,830.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	125,830.00	(125,830.00)	New
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	125,830.00		

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

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,000.00	160,000.00	38,681.13	160,000.00	0.00	0.0%
5) TOTAL, REVENUES			160,000.00	160,000.00	38,681.13	160,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	2,865.00	10,952.00	(10,952.00)	New
6) Capital Outlay		6000-6999	16,056,212.00	16,056,212.00	3,096,206.47	16,350,855.00	(294,643.00)	-1.8%
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			16,056,212.00	16,056,212.00	3,099,071.47	16,361,807.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,896,212.00)	(15,896,212.00)	(3,060,390.34)	(16,201,807.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,896,212.00)	(15,896,212.00)	(3,060,390.34)	(16,201,807.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,265,204.00	19,265,204.00		22,329,736.00	3,064,532.00	15.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,265,204.00	19,265,204.00		22,329,736.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,265,204.00	19,265,204.00		22,329,736.00		
2) Ending Balance, June 30 (E + F1e)			3,368,992.00	3,368,992.00		6,127,929.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,368,992.00	3,368,992.00		6,127,929.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
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	160,000.00	160,000.00	38,681.13	160,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			160,000.00	160,000.00	38,681.13	160,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			160,000.00	160,000.00	38,681.13	160,000.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	2,865.00	10,952.00	(10,952.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	2,865.00	10,952.00	(10,952.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,500,000.00	8,500,000.00	149,545.62	8,537,000.00	(37,000.00)	-0.4%
Buildings and Improvements of Buildings		6200	7,556,212.00	7,556,212.00	2,946,660.85	7,813,855.00	(257,643.00)	-3.4%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,056,212.00</b>	<b>16,056,212.00</b>	<b>3,096,206.47</b>	<b>16,350,855.00</b>	<b>(294,643.00)</b>	<b>-1.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>16,056,212.00</b>	<b>16,056,212.00</b>	<b>3,099,071.47</b>	<b>16,361,807.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	6,127,929.00
Total, Restricted Balance		<u>6,127,929.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,600.00	18,600.00	4,196.74	595,766.00	577,166.00	3103.0%
5) TOTAL, REVENUES			18,600.00	18,600.00	4,196.74	595,766.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	6,266.18	36,418.00	(36,418.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	3,885.00	(3,885.00)	New
6) Capital Outlay		6000-6999	143,000.00	143,000.00	102,749.46	206,399.00	(63,399.00)	-44.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,401.00	48,401.00	0.00	49,055.00	(654.00)	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			191,401.00	191,401.00	109,015.64	295,757.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(172,801.00)	(172,801.00)	(104,818.90)	300,009.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(172,801.00)	(172,801.00)	(104,818.90)	300,009.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,248,959.00	2,248,959.00		2,380,777.00	131,818.00	5.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,248,959.00	2,248,959.00		2,380,777.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,248,959.00	2,248,959.00		2,380,777.00		
2) Ending Balance, June 30 (E + F1e)			2,076,158.00	2,076,158.00		2,680,786.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,076,158.00	2,076,158.00		2,680,786.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	580,000.00	580,000.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,600.00	18,600.00	4,196.74	15,766.00	(2,834.00)	-15.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>18,600.00</b>	<b>18,600.00</b>	<b>4,196.74</b>	<b>595,766.00</b>	<b>577,166.00</b>	<b>3103.0%</b>
<b>TOTAL, REVENUES</b>			<b>18,600.00</b>	<b>18,600.00</b>	<b>4,196.74</b>	<b>595,766.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	12,371.00	(12,371.00)	New
Noncapitalized Equipment		4400	0.00	0.00	6,266.18	24,047.00	(24,047.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	6,266.18	36,418.00	(36,418.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	3,885.00	(3,885.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	3,885.00	(3,885.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	143,000.00	143,000.00	102,749.46	189,426.00	(46,426.00)	-32.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	16,973.00	(16,973.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>143,000.00</b>	<b>143,000.00</b>	<b>102,749.46</b>	<b>206,399.00</b>	<b>(63,399.00)</b>	<b>-44.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	48,401.00	48,401.00	0.00	49,055.00	(654.00)	-1.4%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>48,401.00</b>	<b>48,401.00</b>	<b>0.00</b>	<b>49,055.00</b>	<b>(654.00)</b>	<b>-1.4%</b>
<b>TOTAL EXPENDITURES</b>			<b>191,401.00</b>	<b>191,401.00</b>	<b>109,015.64</b>	<b>295,757.00</b>		

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

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
9010	Other Restricted Local	2,680,786.00
Total, Restricted Balance		<u>2,680,786.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	282.09	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	282.09	1,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	282.09	1,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000.00	1,000.00	282.09	1,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	158,167.00	158,167.00		160,011.00	1,844.00	1.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,167.00	158,167.00		160,011.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,167.00	158,167.00		160,011.00		
2) Ending Balance, June 30 (E + F1e)			159,167.00	159,167.00		161,011.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	159,167.00	159,167.00		161,011.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	282.09	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	1,000.00	282.09	1,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,000.00	1,000.00	282.09	1,000.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

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

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
7710	State School Facilities Projects	161,011.00
Total, Restricted Balance		<u>161,011.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	258.24	800.00	800.00	New
5) TOTAL, REVENUES			0.00	0.00	258.24	800.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	258.24	800.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	258.24	800.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,909.00	56,909.00		79,778.00	22,869.00	40.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,909.00	56,909.00		79,778.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,909.00	56,909.00		79,778.00		
2) Ending Balance, June 30 (E + F1e)			56,909.00	56,909.00		80,578.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	56,909.00	56,909.00		80,578.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	258.24	800.00	800.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	258.24	800.00	800.00	New
<b>TOTAL, REVENUES</b>			0.00	0.00	258.24	800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,223,196.00	8,223,196.00	34,885.72	8,223,196.00	0.00	0.0%
5) TOTAL, REVENUES			8,223,196.00	8,223,196.00	34,885.72	8,223,196.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	110,947.85	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,222,196.00	8,222,196.00	2,512,833.24	8,222,196.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,223,196.00	8,223,196.00	2,623,781.09	8,223,196.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(2,588,895.37)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(2,588,895.37)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	964,248.00	964,248.00		353,352.00	(610,896.00)	-63.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,248.00	964,248.00		353,352.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			964,248.00	964,248.00		353,352.00		
2) Ending Net Position, June 30 (E + F1e)			964,248.00	964,248.00		353,352.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			964,248.00	964,248.00		353,352.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(288.20)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	8,053,196.00	8,053,196.00	0.00	8,053,196.00	0.00	0.0%
All Other Fees and Contracts		8689	170,000.00	170,000.00	35,173.92	170,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,223,196.00	8,223,196.00	34,885.72	8,223,196.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,223,196.00	8,223,196.00	34,885.72	8,223,196.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	55.79	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	110,861.92	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	3.65	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	26.49	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>110,947.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,222,196.00	8,222,196.00	2,512,833.24	8,222,196.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>8,222,196.00</b>	<b>8,222,196.00</b>	<b>2,512,833.24</b>	<b>8,222,196.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			8,223,196.00	8,223,196.00	2,623,781.09	8,223,196.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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