








2021-2022
First Interim

December 8, 2021

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Berkeley Unified School District

2021-22 First Interim Report and Multiyear Fiscal Projection As of October 31, 2021

Presented December 8, 2021

The First Interim report is a snapshot in time of the Local Educational Agency's (LEA's) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon 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 covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education (COE) no later than December 15.

The Alameda County Office of Education asked the district to provide a list of board approved budget balancing solutions with the First Interim submittal. These solutions to balance the budget are preliminary and will be reconsidered during traditional budget season in schools, which begins with the Governor's Proposed State Budget, to be released in January.

The District's multi-year projections indicate on-going budget reductions of \$4.6 million in the 2022-23 will be needed to balance the budget for the subsequent years and to maintain a positive certification. These reductions are needed to offset the revenue lost due to declining enrollment due to the pandemic.

The District is submitting its First Interim Report with a positive certification, which means the District will be able to meet its financial obligations for the current year and subsequent two years after implementing on-going budget reductions.

First Interim 2021-22 Budget Key Guidance

The First Interim Report is based on the Governor's enacted state budget. On June 28, 2021, Governor Gavin Newsom signed an on-time budget. The budget maintained several items that were included in the May Revision: a 5.07% Cost of Living Adjustment (COLA) to the Local Control Funding Formula (LCFF), 4.05% COLA to Special Education, and 1.7% to state categorical programs; contributions to the Public School System Stabilization Account and rainy day funds; and a legislative workaround to limit spending and maximize exceptions to maintain the constitutional appropriation Gann Limit. The large funding priorities in this Adopted Budget are:

- \$11 billion to eliminate inter-year principal apportionment deferrals
- \$3.2 billion for 5.07% LCFF mega COLA
- \$1.126 billion for concentration grant increase
- \$1.8 billion for expanded learning time for K-6 unduplicated students
- Requirement for in-person instruction and the availability of independent study
- Multiyear ramp up of universal transitional kindergarten
- Planning for a universal meal program in 2022-23

Significant Changes Since Budget Adoption

Assembly Bill (AB) 167, the education budget cleanup trailer bill, was signed by the Governor on September 23, 2021. The bill includes cleanup language for the following grants:

- Additional LCFF Concentration Grant funds and the LCAP Supplemental Grant
- Prekindergarten Planning and Implementation Grant Program
- A-G Completion Grant
- Kitchen Infrastructure Grant

In addition, AB 167 provides additional time for requests to change grades to Pass/No Pass received after October 1, 2021. The requirements for this section impose a state-mandated local program.

Finally, AB 167 allows substitute teachers to serve in any one assignment for up to 60 cumulative days for the 2021-22 school year.

Independent Study

On June 30, 2021, the statutes that established distance learning in Senate Bill (SB) 98 became inoperative. All of the instructional time and attendance accounting requirements in place prior to fiscal year (FY) 2020-21 are back in effect for FY 2021-22. As in years prior to FY 2020-21, LEAs must meet the requirements of independent study to generate average daily attendance (ADA) for students not scheduled for physical in-person instruction.

Although AB 130, the education omnibus budget trailer bill, did not change the method used to generate a day of attendance for apportionment purposes in independent study, both temporary (2021-22 only) and permanent changes to independent study program requirements were made and are conditions of apportionment.

AB 167 clarifies that in lieu of receiving attendance credit through the Form J-13A process for COVID-19 related school closures or material decreases in attendance, LEAs may serve impacted students through independent study and claim apportionment pursuant to independent study requirements. If a school closure is necessitated due to staff shortages caused by COVID-19, an LEA may still use the J-13A process.

AB 167 also clarified that the “teacher of record” for independent study programs may be an employee of the LEA or the LEA that has been contracted to provide independent study. In addition, the California County Superintendents Educational Services Association developed a tool kit to help navigate the significant changes to independent study that guides LEAs through the process of developing plans, policy, and strategies for tiered re-engagement

Other Enacted State Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget:

Budget Component	Description
Unemployment Insurance	<ul style="list-style-type: none"> • AB 138 was amended to provide unemployment insurance rate relief for the School Employees Fund, setting the annual contribution rate at 0.5%, instead of the anticipated 1.23%
Deferrals	<ul style="list-style-type: none"> • Instead of reducing the cash deferrals as presented in the May Revision, the enacted budget provides \$11 billion of funding to eliminate the deferrals

Special Education	<ul style="list-style-type: none"> • An additional \$396.8M of on-going funds to the base grant above the 4.05% cost of living adjustment • \$260M of on-going funds relating to the Special Education Early Intervention Grant • \$450M for learning recovery supports • \$100M for alternative dispute resolution and prevention
Expanded Learning Opportunities Program	<ul style="list-style-type: none"> • \$1.8M of funding for access to comprehensive learning for all unduplicated students in elementary schools by implementing before/after school opportunities to equal nine hours per day when combined to the regular instructional day with very low pupil to staff ratios. 30 expanded intersession nine hour days would also be required to be provided
Educator Effectiveness Block Grant	<ul style="list-style-type: none"> • \$1.5B of one-time funding to provide professional development for teachers, administrators, paraprofessionals who work / interact with pupils
CA Community Schools	<ul style="list-style-type: none"> • \$3B of one-time funding to create a network of at least five regional technical assistance centers and establish new/expanded community schools.
Educator Recruitment, Retention and Training	<ul style="list-style-type: none"> • \$785M of one-time funding relating to teacher intern programs; National Board certification; flexibility in meeting the basic skills requirements to build adequate substitute pools; and continue the classified summer assistance/credentialing programs
A-G completion Improvement Grant Programs	<ul style="list-style-type: none"> • \$1.1M of one-time funding to increase the number of pupils who graduate from high school with A-G eligibility and address learning loss mitigation
Classified Food Service Employee Training & Kitchen Infrastructure	<ul style="list-style-type: none"> • \$150M of one-time funding for kitchen infrastructure upgrades and training
Pre-K Planning and Implementation	<ul style="list-style-type: none"> • \$300M of one-time funding for planning and professional development costs associated with creating or expanding preschool or TK programs
Preschool, TK, and Full Day Kindergarten Facilities Grant Program	<ul style="list-style-type: none"> • \$490M of one-time funds for facilities <ul style="list-style-type: none"> ◦ Purchasing or retrofitting portables are not allowed ◦ Applicants have a local match
State General Child Care & Preschool	<ul style="list-style-type: none"> • \$739M to expand child care access and \$130M for school-based state preschool program slots

Federal Funding

Due to the passage of the \$1.9 trillion America Rescue Plan approved in March 2021, K-12 LEAs are expected to receive approximately \$15.3 billion of Elementary and Secondary School Emergency Relief (ESSER III) funds. Since this mass inflow of these funds combined with previous one-time federal COVID funds can easily obscure normal operating deficits, districts ***must remove the one-time funding in the subsequent years*** and either discontinue the expenditure or budget for such expenditures with unrestricted funds unless another allowable restricted funding source is available.

The American Rescue Plan Act (ARPA) also contains a one-time increase to Individuals with Disabilities Education Act (IDEA) funding of \$256.4 million for Pre-K through 12 and \$21.4 million for preschool. Additionally, for the federal fiscal year starting October 1, 2021, the Biden Administration has proposed an on-going increase similar to the one-time funding provided through ARPA:

- \$15.5 billion (a \$2.6 billion increase) for grades Pre-K through 12
- \$732 million for early intervention services for infants and toddlers with disabilities (an increase of \$250 million above the 2021 enacted level).

The District's Multi-Year projections removes all one-time revenue and related expenses including COVID funds.

New Plan Requirements

AB 130 and AB 167 created multiple new planning requirements for the 2021-22 fiscal year. In addition to the revised LCAP requirements described in the LCAP section, the following plans must be developed by LEAs this year:

Plan	Deadline	Required Template?	Approval	Additional Information
ESSER III Safe Return to In Person Instruction	Every 6 months after initial assurances	Yes for initial assurances, no thereafter	Post on website	CDE website
Educator Effectiveness Block Grant	12/30/21	No	Present at public board meeting, adopt at subsequent board meeting	E.C. 41480
A-G Completion Improvement Grant	4/1/22	No	Present at public board meeting, adopt at subsequent board meeting	E.C. 41590
Prekindergarten Planning Grant	6/30/22	No	Board adopts at public meeting.	E.C. 8281

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Currently, LEAs are allowed to exclude the following programs from their calculation of required contributions to routine restricted maintenance:
 - State pension on-behalf payments
 - ESSER I-III, GEER I & II (Includes respective federal ELO funding)
 - State supplemental meal reimbursements

The District is meeting is setting aside the required 3% for routine restricted maintenance.

Reserves

The school district reserve cap will be triggered for the first time beginning with the 2022-23 Adopted Budget. Small (less than 2,501 ADA) and basic aid districts are exempt from this cap. Districts should plan ahead to ensure they are limiting their assigned and unassigned reserves in the General Fund 01 and the Special Reserve Fund for Other than Capital Outlay Fund 17 to no more than 10% of annual expenditures. Funds that are in the committed portion of the fund balance are not included in the reserve cap calculation; therefore, Districts should consider a Board resolution that will set aside funds for specific uses. School district boards are further encouraged to adopt a formal policy regarding their minimum reserves. Last, a county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) in SB 751 for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including, but not limited to, multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits.

General Fund Summary

The District's 2021-22 Unrestricted General Fund projects a total operating deficit of \$1.6 million resulting in an estimated ending fund balance of \$3.4 million.

Multi-Year Projections

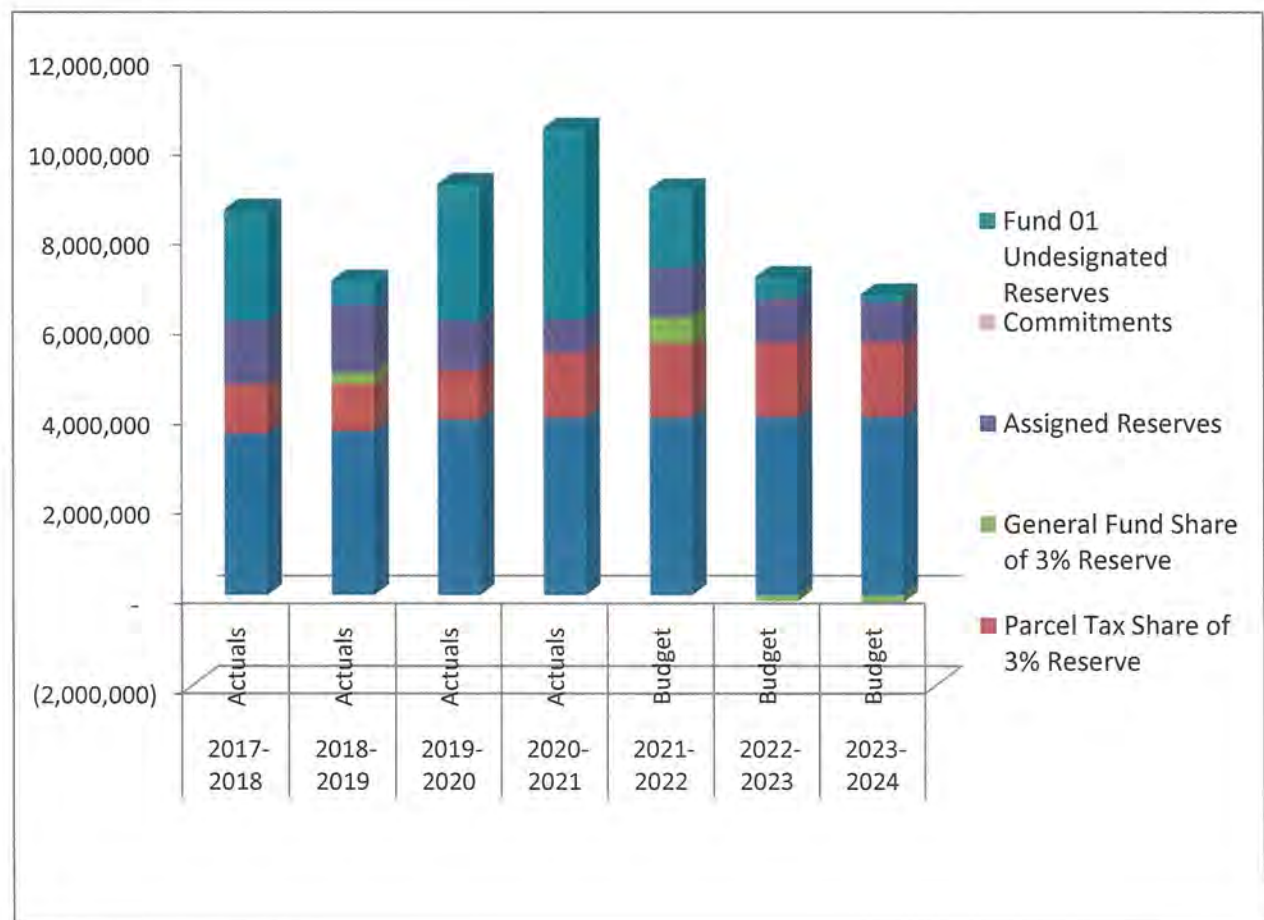
The Multi-Year projections for the Unrestricted General Fund reflect the following balances for each year.

	2021-22	2022-23	2023-24
Budget Reductions		\$4.6 Million	\$4.6 Million
Deficit Spending	\$1.6 Million	\$2.1 Million	\$.4 Million
Ending Fund Balance	\$3.4 Million	\$1.3 Million	\$.9 Million

Significant budget reductions are needed in the out years to maintain a positive ending fund balance and meet the 3% minimum reserve requirement. These reductions are included in the Multi-year projection.

COMPONENTS OF ENDING FUND BALANCE

The following chart reflects the components of ending fund balances in the Combined Unrestricted General Fund. The fund balances in the out years do not include negotiated salary increases. This downward trend in the fund balances highlight the need to build and sustain fiscal resilience.



Conclusion

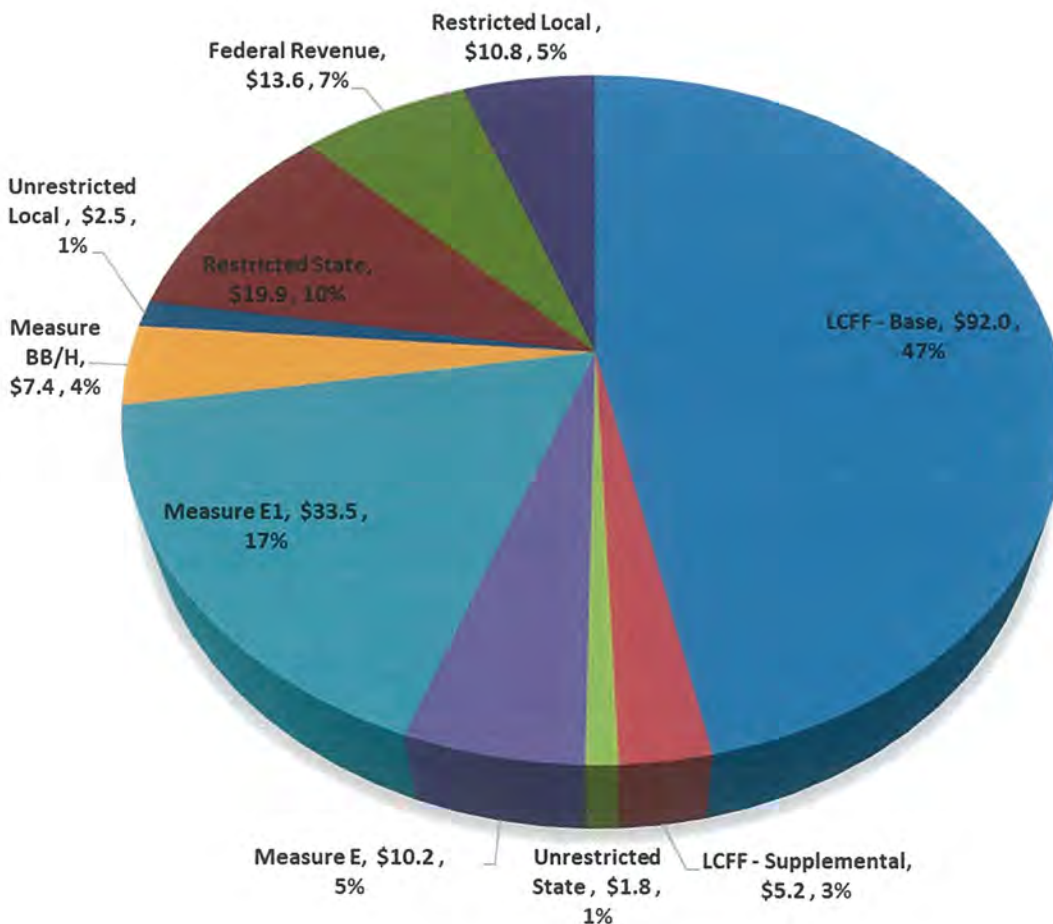
Despite current year and future projected deficit spending, the projected budget and multi-year projections show the District will be able to meet its financial obligations for the current and subsequent two years. However, with significant budget adjustments required in 2022-23 and 2023-24, and ongoing deficit spending, the District needs ongoing diligence to ensure its financial health.

COMBINED GENERAL FUND (FUNDS 01-08)

Revenues

Revenues projected in the combined General Fund for 2021-22 total \$196.8 million. State funding based on the LCFF is projected at \$97.2 million which is 49.4% of all 2021-22 combined General Fund dollars. Restricted Federal, State and Local revenues total \$44.3 million or 22.5% of the total. Restricted Federal and State Revenues include \$10.8 million in one-time COVID funding which will be used to mitigate the impact of the pandemic and address specific needs which include equipment and material necessary to provide students with opportunities for distance learning, in- person instruction, person protective equipment and accelerating progress to close learning gaps.

Revenue from three local parcel tax Measures totals \$51.0 million or 25.9% of total revenue as follows: BERRA \$10.2 million (5.2%), BSEP \$33.5 million (17.0%) and Measure H (Maintenance) \$7.4 million (3.7%). Other State program revenue is \$1.8 million representing .9% of the budget.



State Funding LCFF

Local Control Funding Formula (LCFF) provides state funding for the District based on a per pupil base grant allocation for each grade span and supplemental grant funding based on the number of English Language Learners, pupils eligible for free and reduced-price meals and Foster Youth pupils they serve. These are our most vulnerable students, and the LCFF was implemented to prioritize funding based on the unduplicated count of these students.

The grade span receives the annual COLA, and in 2021-22 the LCFF received the mega COLA of 5.07%. The target funding factors are \$8,092 for TK-3, \$8,214 for grades 4-6, \$8,458 for grades 7-8, and \$9,802 for grades 9-12. Under the base grant funding, the District will also receive \$842 per student for class size reduction and \$255 per student for Career Technical Education.

The projected base grant funding for the District is \$91.9 million and includes \$2.3 million in Class Size Reduction funding and \$.8 million for Career Technical Education, add-on programs for State Transportation and Targeted Instructional Improvement Grant (TIIG) funding in the amount of \$4.3 million and \$1 million for State Transportation.

The District is also projected to receive supplemental grant funds based on the percentage pupils eligible for free and reduced-price meals, English Language Learner students and Foster Youth. The District will be receiving \$5.2 million in Supplemental Funding.

The total LCFF funding, base and supplemental is \$97.2 million which is \$10,311 per ADA and is \$4.2 million over the prior year, primarily due to the mega COLA of 5.07%.

Managing Enrollment and Attendance

The District's enrollment and attendance trend since 2016-17 is summarized below:

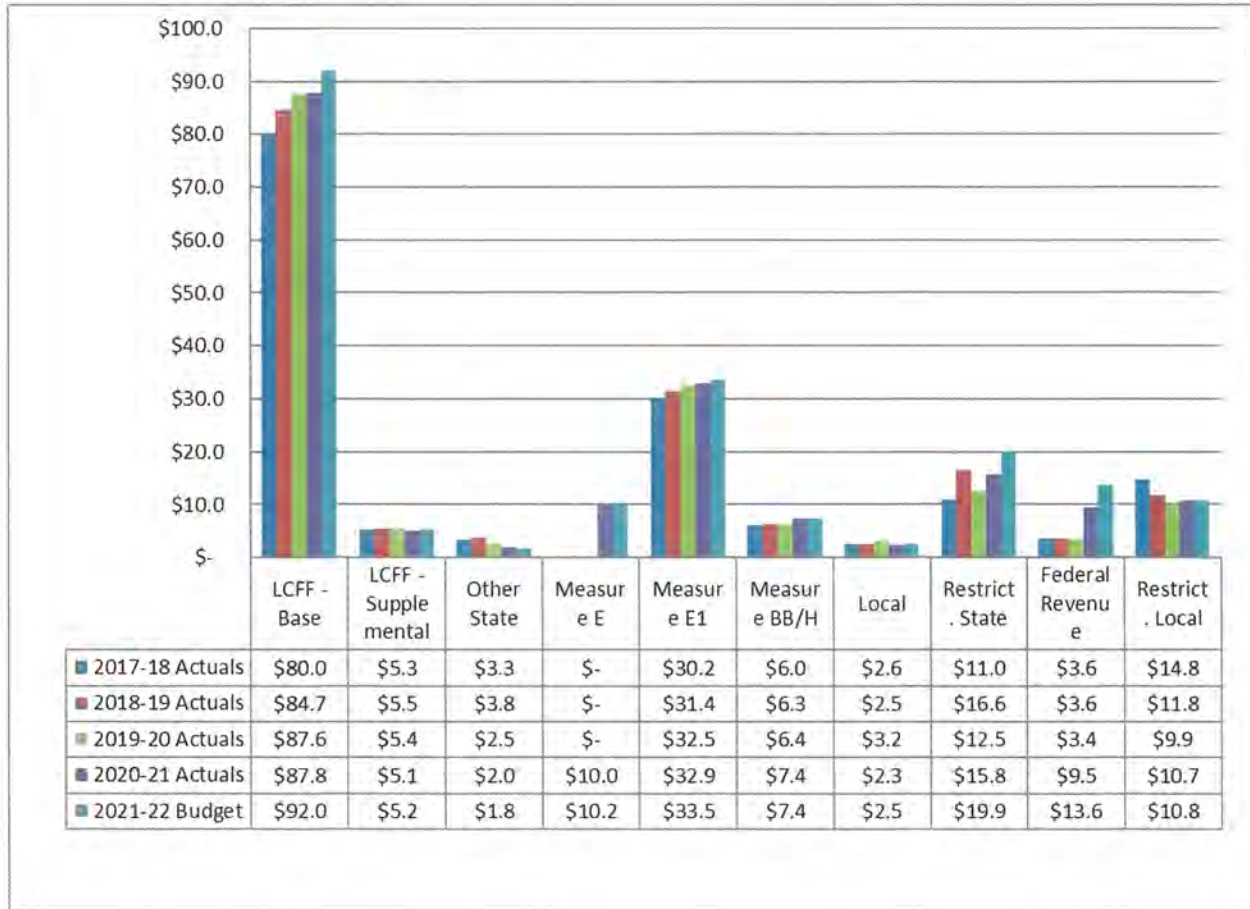
Enrollment and Attendance Trend 11/1/2021											
	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budgeted	2021-22 Adopted	2021-22 10th Day	2021-22 Oct 1, 2021	2021-22 Nov 1, 2021	2022-23 Projected	2023-24 Projected
Enrollment	9,655	9,809	9,811	9,844	9,409	9,432	9,164	9,208	9,171	9,213	9,213
Change from Prior Year Enrollment	(152)	154	2	33	(435)	23				0	0
ADA - Funded	9,199	9,365	9,398	9,426	9,426	9,426	9,426	9,426	9,426	8,826	8,826
Change from Prior Period ADA	(121)	166	33	28	0	0	0	0	0	(600)	0
ADA -Projected	9,199	9,365	9,398	9,426	9,009	9,031	8,779	8,821	8,786	8,826	8,826
Change from Prior Period ADA	(121)	166	33	28	(417)	22	(252)	42	(35)	40	0
Enrollment to ADA % P-2	9.53%	95.50%	95.80%	95.8%	95.8%	95.80%	95.80%	95.80%	95.80%	95.80%	95.80%

The impact of the pandemic can be seen in the significant decline in student enrollment and average daily attendance (ADA) in 2020-21. In 2020-21 the decline in enrollment is 435 students and the decline in ADA is 417. However, due to a hold harmless clause in the 2020-21 Enacted State Budget, the district is funded at prior ADA levels of 9,426. Because Districts are funded at the higher of the current or prior year, we will be able to take advantage of the prior year ADA, and will be funded at

9426 ADA in 2021-22. However, the ADA cliff is looming in 2022-23 and District will be funded on the projected ADA for 2022-23. This is a reduction of 60 students, and as students return, LEAs should continue the conversation around “right-sizing” their budgets and staffing especially if the student population does not recover with the return of in-person instruction.

The Unduplicated Pupil Count and Unduplicated Pupil Percentage increased at First Interim. The District is closely monitoring enrollment and attendance data, and will be revising revenue and expenditure projections accordingly.

REVENUE COMPARATIVE



State Revenue LCFF Revenue

The District's projected LCFF funding for 2021-22 is \$97.2 million, of which \$92.0 million will be received as base funding and \$5.2 million as supplemental funding. Supplemental funding is the allocation that increases or improves services as part of the District's Local Control Accountability Plan (LCAP) for English Learners, pupils eligible for free and reduced-price meals, and Foster Youth pupils. The District is projecting to receive \$40.4 million as State Aid funding, \$1.9 million as Education Protection Account (EPA) or Prop 55 funding, and \$54.9 million as local property taxes after transfer of in-lieu of property taxes.

State Program Revenues Other State Program Revenue

A substantial portion of other State revenue was rolled into the Revenue Limit/LCFF revenue beginning in FY 2013-14. Other State program funding for both restricted and unrestricted programs is \$21.7 million, and increased by \$4.8 million over Adopted Budget. Unrestricted State revenue was unchanged from the Adopted Budget. Restricted State revenue increased by \$5.4 million, mainly through the Educator Effectiveness Block Grant.

Of the total funding received from the State, \$1.8 million is accounted for separately as unrestricted and \$19.9 million is restricted. Unrestricted State funds include \$1.4 million in lottery funds, and \$.4 million for the Mandated Cost block grant.

Restricted State Revenue includes \$.5 million in restricted lottery, \$1.5 million in Special Education/mental health apportionment, \$.4 million in funds for California Partnership Academies, \$.7 million for Career Technical Education, \$.4 million for the Strong Workforce Program, \$2.8 million for Educator Effectiveness and \$3.2 million for After-School Education and Safety. COVID related funding totals \$3.7 million. There is a budget of \$6.1 million for the STRS on Behalf Pension Contribution. This amount does not result in additional revenue for the District, because it is offset by an equal amount of expense.

Local Parcel Taxes

Local parcel taxes represent 25.9% of combined General Fund revenues. Revenues are increasing in 2021-22. The increase in revenue is due to a 2.0% Cost-of-Living Adjustment (COLA) equal to the annual average percentage change in the Bay Area Consumer Price Index - All Urban Consumers, San Francisco-Oakland-San Jose area over the prior twelve months, as of December 1 of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics. This COLA applies to all of the District's parcel taxes.

Parcel tax revenues from BSEP, Measure E1 total \$33.5 million. Measure E1 was passed by the voters in 2016 and became effective in FY 2017-18. Of the BSEP revenue, 66% is designated for High Quality Instruction; 27% is designated for Essentials for Excellence and 7% is designated for Effective Student Support.

Parcel taxes from Measure H are projected to total \$7.4 million. Measure H of 2020 replaces Measure H of 2010. These funds are used for school building maintenance and security.

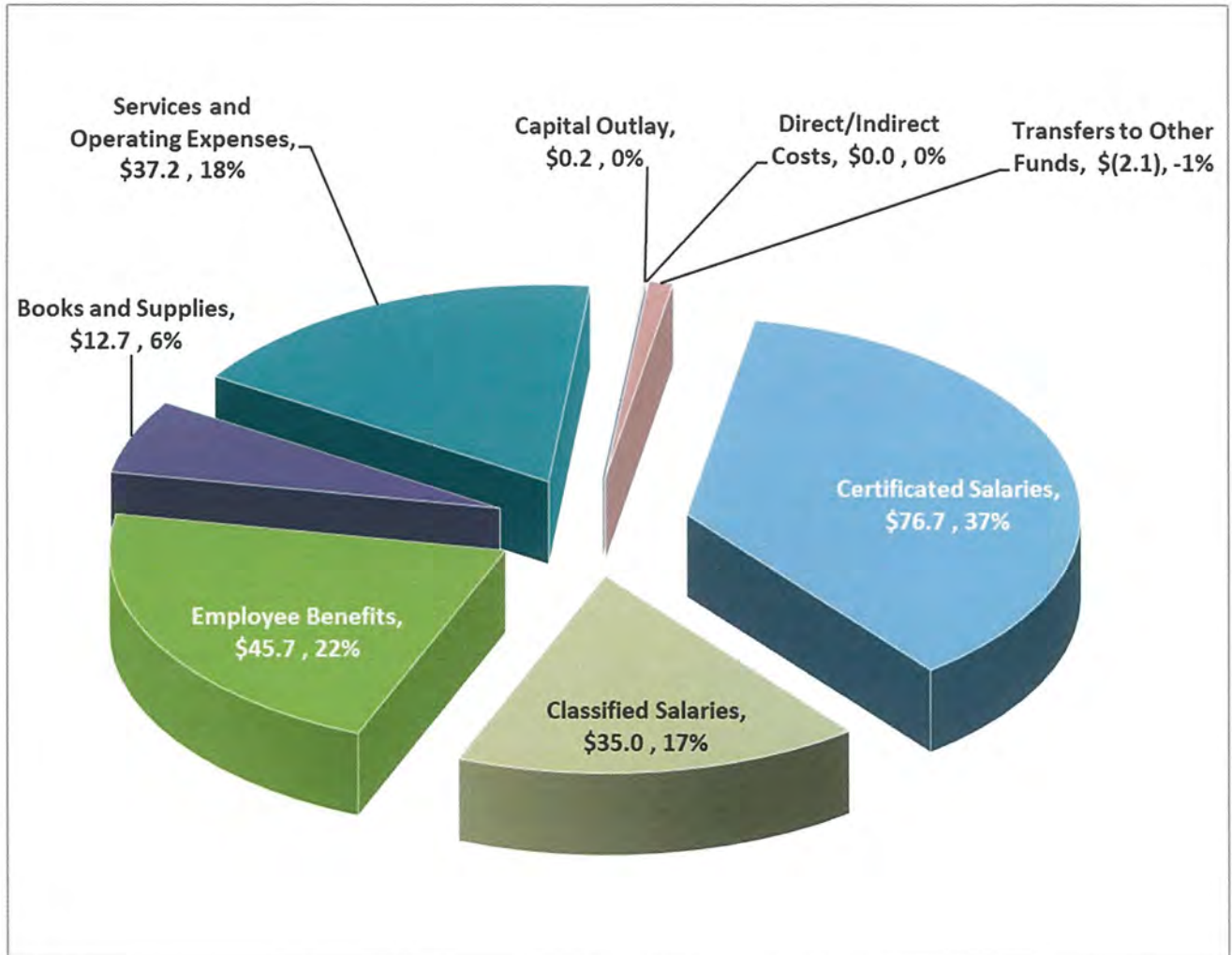
Tax revenues from BERRA are projected to total \$10.2 million. Of the BERRA revenue, 5% is designated for Educator Recruitment, Retention and Development Programs; 95% is designated for Educator Compensation.

Other Local Revenues

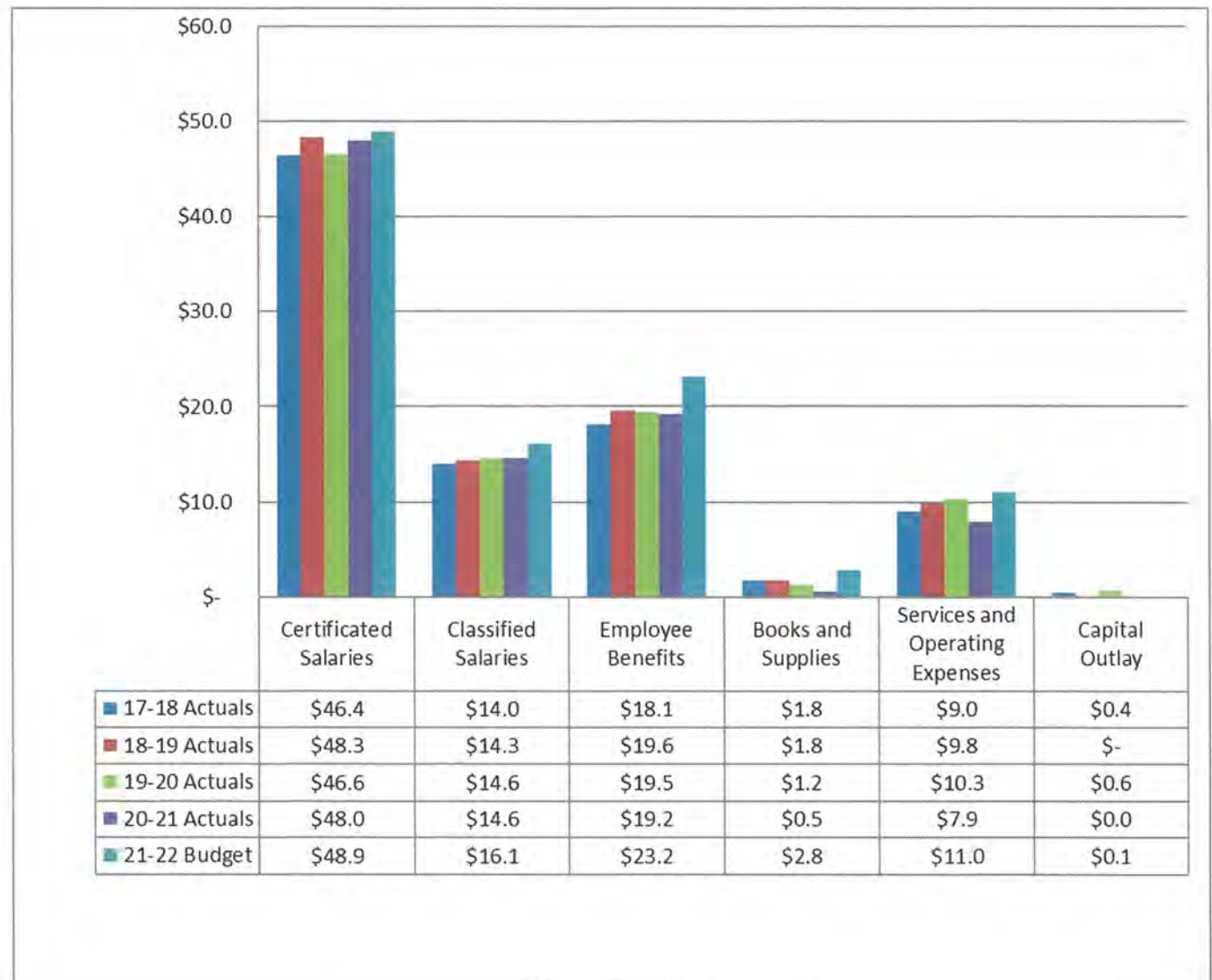
Other combined local revenues for 2020-21 total \$13.2 million. Unrestricted local revenues total \$2.5 million and include, \$.4 million in leases and rental revenue, \$.4 million in revenue from other agencies and services, \$.5 million in projected local funding for the Garden Program, \$.2 million for district transportation, \$.2 million for testing, and \$1.0 million in other local revenue. Restricted local revenues total \$10.8 million and include a \$5.9 million apportionment from SELPA, \$2.8 million in fees and donations for the after-school program, \$1.2 million in PTA donations, and \$0.9 million in other restricted donations.

COMBINED GENERAL FUND EXPENDITURES

The Combined General Fund includes revenue and expenditures for unrestricted state and local funds as well as restricted state, federal and local funds. Combined General Fund expenditures for 2021-22 total \$205.2 million and include indirect costs and transfers to other funds.



EXPENDITURE COMPARATIVE FOR FUND 01 UNRESTRICTED GENERAL FUND



Salaries and Benefits

Salaries and benefits for the combined General Fund, Funds 01-08, totaled \$157.4 million and represent 77% of all combined General Fund expenses.

Salaries and benefits for Fund 01 only, totaled \$88.2 million, and represent 86.4% of all Unrestricted General Fund expenditures. Salaries are increasing over prior year due to a negotiated salary increase of 1% and a one-time bonus of 3.5% and the addition of new positions. Benefits increased due to an increase in STRS and PERS contribution rates, a one-time increase for school districts in the State unemployment rate, and increases in health benefits due to the assumption all positions are fully staffed.

Books and Supplies, Services and Operating Expenses

Fund 01 books and supplies and services and operating expenses purchased with Unrestricted General Funds total \$13.8 million which is \$3.3 million more than the Adopted Budget due to the replacement of books and supplies due to losses from COVID.

Transfers to Other Funds

The General Fund is transferring \$.2 million to the Self Insurance Fund to meet required reserves for Property and Liability Insurance.

Other transfers under the revenue limit funding method include the proportionate share of funding for Continuation Education and Special Education based on ADA, and total \$574,529 and \$710,155 respectively. The District has elected to continue these transfers under LCFF, and is now a transfer within the Unrestricted General Fund, since these programs are now unrestricted.

Indirect/Direct costs

The indirect cost percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for FY 2021-22 is 5.42%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds including the Adult Education, Cafeteria and Child Development Funds are projected to pay \$0.7 million in indirect costs to the Unrestricted General Fund for support services. Restricted programs are projected to pay \$1.3 million which is reflected in the combined General Fund Expenditures as an offset because the contribution is coming from restricted programs. Parcel Tax Funds are projected to contribute \$2.7 million in indirect costs to the Unrestricted General Fund for support services.

CONTRIBUTION HISTORY

The Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the Restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

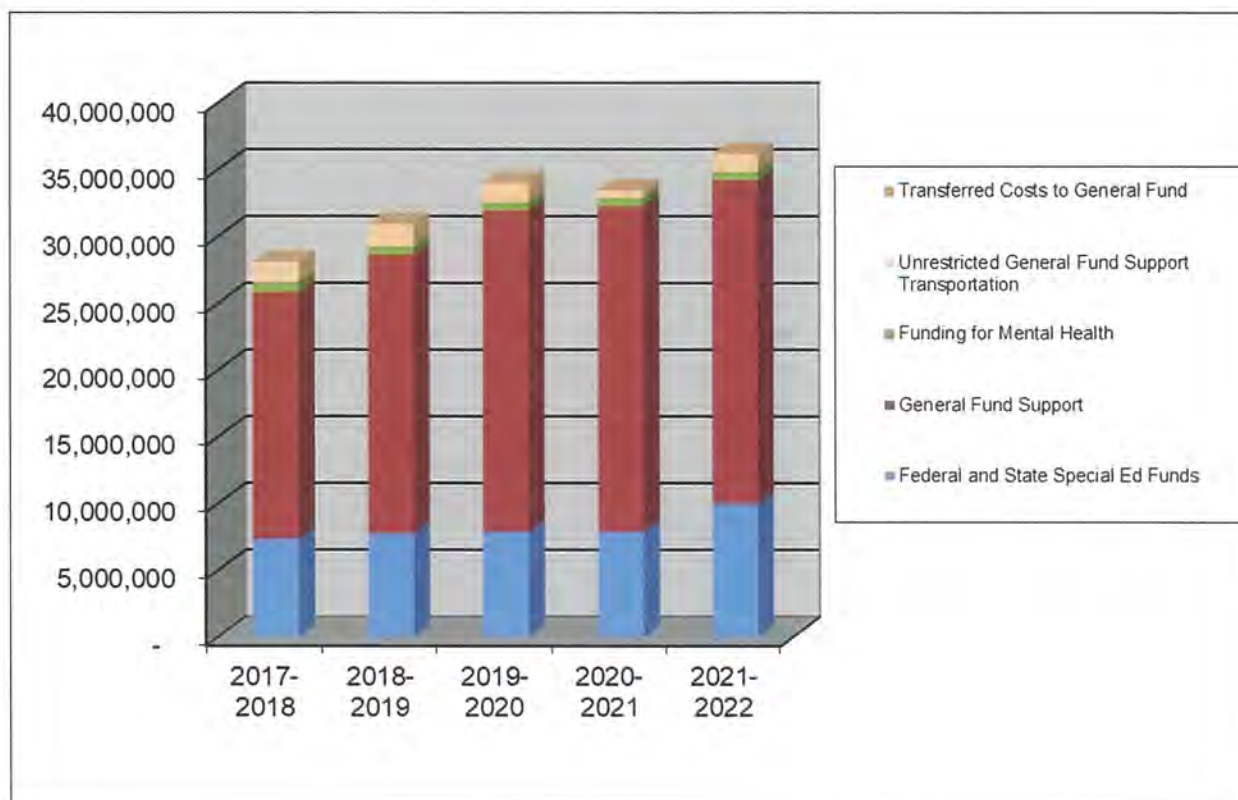
Contributions To and From the Unrestricted General Fund

The Unrestricted General Fund is projected to receive a contribution of \$16.5 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. The General Fund is projected to contribute \$22.5 million to the Special Education program and \$1.7 million for Special Education/Mental Health. Contributions to Special Education have decreased by \$.2 million over the Adopted Budget, due to the net impact of the removal of one-time mental health expenditures and the 1% negotiated salary increase.

Contributions to Continuation Education, Home-to-School Transportation and Special Education Transportation are now internal contributions within the Unrestricted General Fund, since these programs are now unrestricted under the LCFF. In addition, expenditures for the Transportation program must equal or exceed expenditures in FY 2012-13.

Special Education Contribution History

Under the State's Maintenance of Effort (MOE) requirement, the District is required to expend at least \$1 over the prior year. In FY 2017-18 through 2020-21, the District expended \$27.0 million, \$29.3 million, \$32.7 million and \$32.9 million respectively, for Special Education. The District is projected to expend \$34.8 million in FY 2021-22. Special Education Transportation is now rolled into the Unrestricted General Fund as a result of LCFF, so the contribution of \$1.3 million to Special Education Transportation is an internal contribution within the General Fund, and is reflected as Unrestricted General fund support, in the graph below:



Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$6,206,476. As of October 31, 2021, the State required reserve is set aside in the following funds:

Measure H (Fund 02)	\$	241,587
BSEP/Measures A and E1 (Fund 04)	\$	1,401,420
General Fund (Fund 01)	\$	597,828
Special Reserve (Fund 17)	\$	3,965,640
		<hr/>
Total	\$	6,206,476
Required 3%	\$	6,206,476
Backfill with Parcel Tax		\$0

FISCAL STATUS OF THE DISTRICT'S OTHER FUNDS

1. Parcel Tax Funds – Funds 02 and 04

Parcel Tax revenue is the largest percentage of the District revenue other than State funds received for the Local Control Funding Formula. These revenues are recorded in Funds 02 and Funds 04.

There are three parcel tax Measures;

- Facilities Safety and Maintenance Act of 2020, Measure H, passed by the voters in March, 2020 replacing Measure H of 2010 (Fund 02)
- Berkeley Schools Excellence Program (BSEP) Measure E1, passed by the voters in 2016 replacing Measure A in FY 2017-18 (Fund 04)
- The Berkeley Public Schools Educator Recruitment and Retention Act of 2020 (BERRA) Measure E passed by the voters in March 2020. FY 2020-21 was the first year the of this Measure

The ending fund balances for the Measures are projected to be \$0.7 million for Measure H, \$9.4 million for BSEP Measures A/EI and \$2.1 million for BERRA Measure E.

The following summarizes the fund balances and reserves for all parcel tax funds. Fund balances and reserves for BSEP Measures A and E1 are accounted for separately.

Ending Fund Balances for Special Tax Program

		Fund Balances and Reserves	
		First Interim	
		FY 2021-22	
Fund 2	Facilities Safety and Maintenance Measure H		
	Restricted Ending Fund Balance	\$ 466,245	
	Fund 2 Reserve (3%)	\$ 241,587	
			\$ 707,832
Fund 4	BSEP Measure A of 2006		
	Class Size Reduction (CSR)	\$ 171,144	
	Other BSEP Programs	\$ 532,378	
	BSEP Unallocated	\$ 28,054	
	BSEP Reserve (3%)	\$ 11,769	
			\$ 743,345
Fund 4	BSEP Measure E1 of 2016		
	CSR/High Quality Instruction	\$ 4,409,134	
	Other BSEP Programs	\$ 3,158,960	
	BSEP Unallocated	\$ 18,805	
	BSEP Reserves (3%)	\$ 1,120,121	
			\$ 8,707,021
Fund 4	BERRA Measure E of 2020		
	Restricted Ending Fund Balance	\$ 1,908,958	
	Reserve (3%)	\$ 269,529	
			\$ 2,178,487
	Total		\$ 12,336,685

2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State, and local revenues for Adult Education programs. The fund is also used to account for the District's Adult Education expenditures. This fund has an ending fund balance of \$641,781.

3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate Child Development programs. Funds may be used only for expenditures for the operation of Child Development programs. This fund has an ending fund balance of \$609,122.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. This fund has an ending fund balance of \$238,012.

5. Pupil Equipment Transportation Fund – Fund 15
The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund has an ending fund balance of \$9,939.
6. Special Reserve for Non-Capital Outlay Fund – Fund 17
The Special Reserve for Non-Capital Outlay Fund reflects an ending fund balance of \$3,965,640. The amount held in this Special Reserve fund represents the General Fund's share of the 3% State required reserve. This amount, in addition to the parcel tax's share of the reserve requirement in the amount of \$1,401,420 and \$241,587 meets the required reserve of \$6,206,476. Therefore, the District has fully met the State required reserve for economic uncertainties without reliance on parcel tax dollars for the General Fund's share.
7. Special Reserve Fund for Postemployment Benefits – Fund 20
This is a special reserve for funds the District has set aside for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for a postemployment benefit plan. After a one-time transfer of \$2.3 million to the General Fund, the ending fund balance totals \$5,404,064.
8. Bond Fund – Fund 21
The Building Fund exists primarily to account separately for proceeds from the sale of bonds. In 2020-21, expenditures for capital outlay totaled \$69,017,271 plus \$6,124,570 in other operating expenses, leaving an ending fund balance of \$38,619,309 in this fund.
9. Capital Facilities Fund - Fund 25
This fund is used primarily to account separately for moneys received from fees levied on development projects. The Board established this fund in 2017-18, to provide additional facilities to accommodate an increase in students generated by new development. Revenue totals \$770,718 with an ending fund balance of \$4,174,711.
10. County School Facilities Fund – Fund 35
The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This fund has an ending fund balance of \$1,700.
11. Bond Interest and Redemption Fund – Fund 51
The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.
12. Tax Override Fund – Fund 53
The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This fund has an ending fund balance of \$61,364.

13. Self-Insurance Fund – Fund 67

Self-Insurance Funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, and deductible property loss. The amount established for short and long-term liability to fully fund workers' compensation claims and general property liability claims based on actuarial report dated April 2018 is \$9,653,000 for worker's compensation, and \$388,000 for general property liability. The ending fund balance is a negative \$4,641,695, after accruing the full long-term liability.

VARIANCE REPORT

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
First Interim as of October 31, 2021

	Adopted Budget FY 2021-22	First Interim FY 2021-22	Variances	
REVENUES:				
LCFF Revenue Base Revenue	\$ 91,960,541	\$ 91,965,650	\$ 5,109	
LCFF Supplemental Revenue	\$ 4,960,366	\$ 5,225,985	\$ 265,619	
Total LCFF Revenue	\$ 96,920,907	\$ 97,191,635	\$ 270,728	
State Aid - Prior Years	-	-	0	
Other State Revenues	1,822,862	1,822,862	0	
Local Revenues	2,457,889	2,457,889	0	
TOTAL REVENUES:	101,201,658	101,472,386	270,728	A
Other various adjustments				
EXPENDITURES:				
Certificated Salaries	48,832,372	48,933,117	(100,745)	
Classified Salaries	16,024,253	16,140,532	(116,279)	
Employee Benefits	23,069,390	23,165,287	(95,897)	
Books and Supplies	1,642,188	2,811,030	(1,168,842)	
Services & Operating Expenses	8,903,069	10,976,065	(2,072,996)	
Capital Outlay	58,450	58,450	-	
Direct Support/Indirect Cost	(3,968,462)	(4,666,805)	698,343	
TOTAL EXPENDITURES	94,561,260	97,417,676	(2,856,416)	B/C
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,640,398	4,054,710	(2,585,688)	
OTHER FINANCING SOURCES AND USES:				
Inter-fund Transfers Out				
Transfer to Child Development Fund	-	-	0	
Transfer to Self Insurance Fund	(215,132)	(215,132)	0	
Transfer to Cafeteria Fund	(728,153)	-	728,153	
Total Transfers Out	(943,285)	(215,132)	728,153	D

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
First Interim as of October 31, 2021

	Adopted Budget FY 2021-22	First Interim FY 2021-22	Variances	
Inter-fund Transfers In				
Fund 20 - Post Employment Benefits	-	2,308,000	2,308,000	B
Contributions In				
BSEP Contribution	15,522,828	15,563,528	40,700	
BSEP Direct Support	576,800	576,800	0	
BSEP Substitute Compensation	275,800	382,500	106,700	
Total Contributions In	16,375,428	16,522,828	147,400	E
Contributions Out				
Special Education - (ADA)	(770,000)	(770,000)	0	
Special Education - State	(21,940,250)	(21,772,415)	167,835	
Special Education - Mental Health	(1,690,736)	(1,690,736)	0	
Total Contributions Out	(24,400,986)	(24,233,151)	167,835	F
Net Contributions	(8,025,558)	(7,710,323)	315,235	
TOTAL OTHER FINANCING SOURCES /USES	(8,968,843)	(5,617,455)	3,351,388	
NET INCREASE (DECREASE) IN FUND BALANCE	(2,328,445)	(1,562,745)	765,700	
BEGINNING FUND BALANCE	5,003,956	5,003,956	0	
ENDING FUND BALANCE	2,675,511	3,441,211	765,700	
Amount Committed and Assigned	1,313,110	1,697,828	384,719	
UNDESIGNATED FUND BALANCE	\$ 1,362,401	\$ 1,743,383	\$ 380,982	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
First Interim as of October 31, 2021

	Adopted Budget FY 2021-22	First Interim FY 2021-22	Variances
COMPONENTS OF FUND BALANCE:			
Revolving Cash	100,000	100,000	
Economic Uncertainties - 3%	213,110	597,828	
LCAP Reserves	1,000,000	1,000,000	
Undesignated Fund Balance	1,362,401	1,743,383	
Required Amount for Economic Uncertainties - 3%	4,134,156	4,563,469	
Fund 17 Reserve Balance	3,921,046	3,965,640	
Fund 01 Reserve Balance	213,110	597,828	
AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT	\$ -	\$ -	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
First Interim as of October 31, 2021
Explanation of Significant Changes

A	Increase in LCFF Supplemental revenue due to increase in Unduplicated Pupil Count which increased from 2,551 at Budget Adoption to 2,914 at First Interim		\$ 270,728
B	Increase in COVID-related and other expenditures funded by transfer from Fund 20, approved by the Board at the September 8th meeting		\$ (2,308,000)
C	Other on-going and one-time expenditures including:		
	One-time increase in site staffing	(251,124)	
	On-going increase in Special Education Transportation	(467,835)	
	Nursing services and Middle School Enrollment Consulting	(215,000)	
	Title IX Supplies, Services	(37,500)	
	Other expenditures including settlements, internet cost and purchasing COVID supplies	(275,300)	
		<u>(1,246,759)</u>	
	Increase in Direct Support and Indirect Cost due to increased spending in restricted funding.	698,343	\$ (548,416)
B/C	Total for all Expenditures:		\$ (2,856,416)
D	Decrease in contribution to Cafeteria Fund due to increased Federal and State Nutrition reimbursement rates and change in meal distribution process		\$ 728,153
B	Fund 20 Contribution for Board Approved General Fund Covid increases		\$ 2,308,000
E	BSEP Contribution increase due to negotiated increase in Salaries ratified during First Interim		\$ 147,400
F	Special Education Contribution budget transferred to Special Education Transportation		\$ 167,835

GENERAL FUND

SUMMARY

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
First Interim Budget Fiscal Year 2021-2022

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
REVENUES:									
Base LCFF Funding	91,965,650						91,965,650	0	91,965,650
Supplemental LCFF Funding	5,225,985						5,225,985	0	5,225,985
Total LCFF Funding	97,191,635						97,191,635	0	97,191,635
Special Property Tax Transfers	0	724,141					0	724,141	724,141
Funding After Transfers	97,191,635	724,141					97,191,635	724,141	97,915,776
Federal Revenues	0	13,627,484					0	13,627,484	13,627,484
Other State Revenues	1,822,862	19,152,103					1,822,862	19,152,103	20,974,965
Local Revenues	2,457,889	10,789,650	7,367,000	0	33,475,002	10,201,900	53,501,791	10,789,650	64,291,441
TOTAL REVENUES:	101,472,386	44,293,378	7,367,000	0	33,475,002	10,201,900	152,516,288	44,293,378	196,809,666
EXPENDITURES:									
Certificated Salaries	48,933,117	14,738,972	0	0	8,596,067	4,440,289	61,969,473	14,738,972	76,708,445
Classified Salaries	16,140,532	10,699,385	1,146,649	2,540,663	2,322,498	2,112,307	21,721,986	13,240,048	34,962,034
Employee Benefits	23,165,287	15,251,730	522,070	1,120,448	3,899,728	1,730,242	29,317,327	16,372,178	45,689,505
Books and Supplies	2,811,030	6,467,350	76,846	471,000	2,813,851	12,388	5,714,115	6,938,350	12,652,465
Services & Operating Expenses	10,976,065	22,518,466	581,582	1,084,617	1,763,283	241,007	13,561,937	23,603,083	37,165,020
Capital Outlay	58,450	0	0	95,000	0	0	58,450	95,000	153,450
Other Outgo	0	550	0	0	0	0	0	550	550
Direct Support/Indirect Cost	(4,666,805)	1,329,189	407,252	6,775	1,811,434	448,092	(2,000,027)	1,335,984	(664,063)
TOTAL EXPENDITURES	97,417,676	71,005,642	2,734,399	5,318,503	21,206,861	8,984,325	130,343,261	76,324,145	206,667,406
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,054,710	(26,712,264)	4,632,601	(5,318,503)	12,268,141	1,217,575	22,173,027	(32,030,767)	(9,857,740)

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
First Interim Budget Fiscal Year 2021-2022

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
OTHER FINANCING SOURCES AND USES:									
Inter-fund Transfers In									
From Post Employment Benefit Reserve	2,308,000						2,308,000	0	2,308,000
Total Transfers In	2,308,000	0	0	0	0	0	2,308,000	0	2,308,000
Inter-fund Transfers Out									
Other Transfers Out	(215,132)						(215,132)	0	(215,132)
Total Transfers Out	(215,132)	0	0	0	0	0	(215,132)	0	(215,132)
Total Inter-fund Transfers In/Out	2,092,868	0	0	0	0	0	2,092,868	0	2,092,868
Contributions In and Other Financing									
BSEP Contribution	15,563,528				(15,563,528)		0	0	0
BSEP Direct Support	576,800				(576,800)		0	0	0
BSEP Substitute Compensation	382,500				(382,500)		0	0	0
Retiree Benefit Transfer							0	0	0
Total Contributions In and Other Financing Sources	16,522,828	0	0	0	(16,522,828)	0	0	0	0

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
First Interim Budget Fiscal Year 2021-2022

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Fund 04 BERRA	Total Unrestricted	Total Restricted	Total Fund
Contributions Out									
Special Education - Early Intervention	0	0					0	0	0
Special Education - State	(22,542,415)	22,542,415					(22,542,415)	22,542,415	0
Special Education Mental Health	(1,690,736)	1,690,736					(1,690,736)	1,690,736	0
Inter-fund Transfer			(5,318,503)	5,318,503			(5,318,503)	5,318,503	0
Total Contributions Out	(24,233,151)	24,233,151	(5,318,503)	5,318,503	0	0	(29,551,654)	29,551,654	0
Net Contributions	(7,710,323)	24,233,151	(5,318,503)	5,318,503	(16,522,828)	0	(29,551,654)	29,551,654	0
TOTAL OTHER FINANCING SOURCES/USES	(5,617,455)	24,233,151	(5,318,503)	5,318,503	(16,522,828)	0	(27,458,786)	29,551,654	2,092,868
NET INCREASE (DECREASE) IN FUND BALANCE	(1,562,745)	(2,479,113)	(685,902)	0	(4,254,687)	1,217,575	(5,285,759)	(2,479,113)	(7,764,872)
BEGINNING FUND BALANCE	5,003,956	4,704,108	1,393,734	0	13,705,053	960,913	21,063,656	4,704,108	25,767,764
Other Restatements		(72,669)						(72,669)	(72,669)
ENDING FUND BALANCE	3,441,211	2,152,326	707,832	0	9,450,366	2,178,488	15,777,897	2,152,326	17,930,223

COMPARISON REPORTS

GENERAL FUND

UNRESTRICTED

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	Unaudited Actuals 2020-21 As of 06/30/2021	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/2021	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
REVENUE LIMIT SOURCES/LCFF									
8011	State Aid - Base	\$27,788,258	\$32,361,494	\$33,137,842	\$33,896,218	\$38,001,120	\$35,164,525	(\$2,836,595)	-7.46%
8011	State Aid - Supplemental	\$5,271,850	\$5,529,057	\$5,414,629	\$5,066,696	\$4,960,366	\$5,225,985	\$265,619	5.35%
8012	EPA	\$11,583,060	\$8,877,382	\$5,658,233	\$1,885,206	\$1,885,132	\$1,885,138	\$6	0.00%
8021	Homeowners' Exemptions	\$217,221	\$215,287	\$215,767	\$214,600	\$212,781	\$211,294	(\$1,487)	-0.70%
8029	Other Subventions/In-Lieu Tax	\$0	\$15	\$0	\$0	\$0	\$0	\$0	0.00%
8041	Secured Roll Taxes	\$31,569,892	\$33,615,360	\$35,849,775	\$38,484,106	\$38,053,323	\$39,824,554	\$1,771,231	4.65%
8042	Unsecured Roll Taxes	\$1,506,418	\$1,619,895	\$1,787,126	\$1,888,526	\$2,491,280	\$2,569,013	\$77,733	3.12%
8043	Prior Years' Taxes	(\$148,756)	(\$359,035)	(\$161,744)	(\$106,507)	(\$161,744)	(\$106,507)	\$55,237	-34.15%
8044	Supplemental Taxes	\$903,696	\$860,341	\$933,403	\$867,134	\$883,040	\$867,134	(\$15,906)	-1.80%
8045	Education Rev Aug Fund (ERAF)	\$8,231,605	\$8,658,541	\$9,866,998	\$10,172,617	\$10,155,463	\$11,016,307	\$860,844	8.48%
8047	Community Redevelopment Funds	\$362,611	\$455,549	\$440,146	\$534,192	\$440,146	\$534,192	\$94,046	21.37%
8096	Prop Tax Transfer to Charter	(\$2,082,988)	(\$1,640,238)	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Revenue Limit Sources/LCFF	\$85,202,868	\$90,193,648	\$93,142,177	\$92,902,788	\$96,920,907	\$97,191,635	\$270,728	0.28%
8019	State Aid - Prior Years	\$77,959	\$0	(\$169,638)	\$0	\$0	\$0	\$0	0.00%
	Net Revenue Limit Sources/LCFF	\$85,280,827	\$90,193,648	\$92,972,539	\$92,902,788	\$96,920,907	\$97,191,635	\$270,728	0.28%
FEDERAL REVENUE									
8295	Prior Year Federal Revenue	\$500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
OTHER STATE REVENUES									
8550	Mandated Cost Reimbursements	\$1,714,933	\$2,096,189	\$393,822	\$396,602	\$391,783	\$391,783	\$0	0.00%
8560	State Lottery Revenue	\$1,480,679	\$1,625,042	\$1,501,778	\$1,599,723	\$1,404,079	\$1,404,079	\$0	0.00%
8565	State Lottery Revenue Prior Year	\$0	\$23,681	\$19,450	(\$46,609)	\$0	\$0	\$0	0.00%
8590	All Other State Revenues	\$48,000	\$27,821	\$586,323	\$27,727	\$27,000	\$27,000	\$0	0.00%
8599	Prior Year State Revenues	\$2,662	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$3,246,275	\$3,772,733	\$2,501,373	\$1,977,443	\$1,822,862	\$1,822,862	\$0	0.00%
OTHER LOCAL REVENUES									
8625	Comm Redevel Funds not Subj	\$51,801	\$0	\$152,036	\$111,493	\$20,000	\$120,000	\$100,000	500.00%
8650	Leases and Rentals	\$459,900	\$377,974	\$447,143	\$54,849	\$444,400	\$444,400	\$0	0.00%
8660	Interest	\$129,496	\$242,653	\$257,317	\$147,934	\$260,000	\$260,000	\$0	0.00%
8675	Transportation Fees from Indiv	\$370,760	\$333,399	\$208,646	\$4,745	\$200,000	\$200,000	\$0	0.00%
8677	Interagency Services BW LEAS	\$110,126	\$204,024	\$94,071	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	Unaudited Actuals 2020-21 As of 06/30/2021	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/2021	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
8699	All Other Local Revenues	\$1,349,944	\$1,358,877	\$2,067,589	\$1,048,754	\$1,533,489	\$1,433,489	(\$100,000)	-6.52%
	Subtotal	\$2,472,027	\$2,516,927	\$3,226,802	\$1,367,775	\$2,457,889	\$2,457,889	\$0	0.00%
	TOTAL REVENUES	\$90,999,628	\$96,483,307	\$98,700,714	\$96,248,006	\$101,201,658	\$101,472,386	\$270,728	0.27%
	CERTIFICATED SALARIES								
1102	Teachers' Salaries	\$37,006,983	\$38,851,280	\$38,635,539	\$40,132,272	\$40,191,214	\$40,281,799	\$90,585	0.23%
1103	Substitute Teachers' Illness	\$1,242,871	\$1,212,017	\$860,010	\$534,480	\$1,192,441	\$1,192,441	\$0	0.00%
1116	Tchr Hourly/Daily/Subs	\$792,898	\$887,298	\$497,094	\$241,907	\$343,360	\$353,520	\$10,160	2.96%
1117	Teacher Stipend	\$407,169	\$300,370	\$316,211	\$226,893	\$241,298	\$241,298	\$0	0.00%
1150	Cash In Lieu	\$21,898	\$31,343	\$16,914	\$0	\$31,067	\$31,067	\$0	0.00%
1151	Subs Cash In Lieu	\$43,580	\$37,680	\$36,983	\$2,792	\$3,210	\$3,210	\$0	0.00%
1202	Certificated Support Salaries	\$1,791,391	\$1,828,730	\$1,470,634	\$1,814,028	\$1,701,268	\$1,701,268	\$0	0.00%
1203	Certificated Pupil Support/Subs	\$3,387	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1216	Hrly /Subs /Daily	\$712	\$554	\$0	\$0	\$1,526	\$1,526	\$0	0.00%
1217	Certificated Pupil Support Stipend	\$2,818	\$0	\$0	\$550	\$20,566	\$20,566	\$0	0.00%
1302	Cert Supv & Adm Monthly Sal	\$4,674,830	\$4,690,934	\$4,408,814	\$4,739,034	\$4,712,456	\$4,712,456	\$0	0.00%
1303	Adm & Supv Sick Leave	\$2,729	\$577	\$0	\$0	\$583	\$583	\$0	0.00%
1306	Adm & Supv Extra Duty	\$2,061	\$3,470	\$1,989	\$12,250	\$10,856	\$10,856	\$0	0.00%
1316	Adm & Supv Subs	\$16,823	\$39,623	\$81,694	\$28,971	\$111,524	\$111,524	\$0	0.00%
1317	Adm & Supv Stipend	\$12,965	\$10,505	\$3,220	\$43,533	\$6,300	\$6,300	\$0	0.00%
1350	Cash In Lieu	\$79,698	\$91,384	\$62,024	\$58,995	\$64,901	\$64,901	\$0	0.00%
1902	Other Certificated Salaries	\$303,076	\$263,909	\$172,882	\$192,926	\$192,649	\$192,649	\$0	0.00%
1916	Other Certificated Hourly	\$6,723	\$6,036	\$6,992	\$0	\$6,553	\$6,553	\$0	0.00%
1917	Other Certificated Stipend	\$0	\$3,000	\$600	\$0	\$600	\$600	\$0	0.00%
	Subtotal	\$46,412,611	\$48,258,710	\$46,571,600	\$48,028,631	\$48,832,372	\$48,933,117	\$100,745	0.21%
	CLASSIFIED SALARIES								
2102	Instr Aides Monthly Salary	\$176,796	\$180,400	\$160,389	\$157,965	\$143,908	\$150,105	\$6,197	4.31%
2103	Instructional Aides Substitute	\$0	\$0	\$0	\$0	\$454	\$454	\$0	0.00%
2112	Instructional Aides Overtime	\$299	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Hrly/Daily/Subs	\$42,054	\$36,713	\$20,279	\$14,085	\$1,903	\$1,903	\$0	0.00%
2117	Stipend/Student Workers	\$138,819	\$154,893	\$190,058	\$200,331	\$184,753	\$184,753	\$0	0.00%
2146	Tutors-Hrly	\$53,203	\$70,744	\$45,356	\$18,824	\$25,486	\$34,428	\$8,942	35.09%
2150	Cash In Lieu	\$26,096	\$20,234	\$19,634	\$17,143	\$24,404	\$24,404	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	Unaudited Actuals 2020-21 As of 06/30/2021	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/2021	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
2165	Student Worker	\$1,478	\$6,615	\$5,682	\$18,983	\$8,545	\$8,545	(\$0)	0.00%
2182	Instr Spec Monthly Sal	\$353,152	\$349,490	\$469,882	\$435,240	\$269,746	\$269,746	\$0	0.00%
2186	Instr Spec Hourly	\$22,445	\$23,373	\$35,150	\$26,626	\$0	\$0	\$0	0.00%
2202	Classified Support Salaries	\$5,095,164	\$5,242,249	\$5,280,082	\$5,423,889	\$5,859,382	\$6,024,170	\$164,788	2.81%
2203	Classified Support Substitutes	\$91,086	\$50,070	\$85,214	\$41,371	\$52,518	\$52,518	\$0	0.00%
2212	Class Support Overtime	\$548,193	\$538,821	\$445,468	\$137,765	\$262,360	\$262,360	\$0	0.00%
2216	Class Support Hrly/Daily/Subs	\$634,316	\$538,431	\$464,713	\$340,083	\$424,086	\$424,086	\$0	0.00%
2250	Cash In Lieu	\$117,592	\$101,578	\$111,104	\$130,950	\$169,029	\$169,029	\$0	0.00%
2265	Student Worker	\$8,340	\$7,871	\$390	\$0	\$0	\$0	\$0	0.00%
2302	Classified Supervisor & Admin Sal	\$1,838,562	\$1,898,338	\$2,005,630	\$2,107,419	\$2,452,453	\$2,389,682	(\$62,771)	-2.56%
2316	Classified Supv-Hourly/Daily/Sub	\$22,411	\$27,057	\$16,152	\$77,466	\$382	\$0	(\$382)	-100.00%
2317	Classified Supv & Admin Stipend	\$600	\$600	\$0	\$0	\$0	\$0	\$0	0.00%
2350	Cash In Lieu	\$26,345	\$16,867	\$14,753	\$15,188	\$26,355	\$26,355	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$3,541,971	\$3,703,854	\$3,777,269	\$3,948,674	\$4,447,902	\$4,447,902	\$0	0.00%
2403	Clerical Tech & Off Sub	\$172,217	\$133,507	\$104,750	\$72,318	\$157,432	\$139,211	(\$18,221)	-11.57%
2412	Clerical Tech & Off Overtime	\$82,412	\$77,494	\$79,334	\$114,712	\$97,487	\$101,626	\$4,139	4.25%
2416	Clerical Hrly/Daily/Subs	\$250,521	\$274,493	\$237,393	\$201,345	\$183,923	\$197,510	\$13,587	7.39%
2450	Cash In Lieu	\$89,737	\$78,766	\$85,940	\$88,392	\$109,986	\$109,986	\$0	0.00%
2902	Other Classified Salaries	\$394,793	\$583,091	\$863,335	\$933,972	\$1,077,235	\$1,077,235	\$0	0.00%
2903	Other Classified Substitute	\$8,778	\$8,677	\$14,813	\$1,152	\$0	\$0	\$0	0.00%
2912	Other Classified Monthly Salaries	\$956	\$11,044	\$4,765	\$42,106	\$2,105	\$2,105	\$0	0.00%
2916	Other Class Subs/Daily/Hrly	\$220,061	\$115,316	\$37,650	\$9,283	\$170	\$170	\$0	0.00%
2950	Cash In Lieu of Benefits	\$18,374	\$33,070	\$48,618	\$57,930	\$42,249	\$42,249	\$0	0.00%
	Subtotal	\$13,976,769	\$14,283,655	\$14,623,801	\$14,633,212	\$16,024,253	\$16,140,532	\$116,279	0.73%
EMPLOYEE BENEFITS									
3101	STRS - Certificated	\$6,476,347	\$7,536,021	\$7,879,087	\$7,555,948	\$8,227,441	\$8,243,135	\$15,694	0.19%
3102	STRS - Classified	\$9,838	\$10,412	\$8,805	\$13,303	\$0	\$0	\$0	0.00%
3201	PERS - Certificated	\$98,643	\$128,303	\$162,615	\$169,354	\$52,606	\$52,606	\$0	0.00%
3202	PERS - Classified	\$1,856,015	\$2,139,268	\$2,443,032	\$2,592,865	\$3,256,623	\$3,280,315	\$23,692	0.73%
3301	Medicare - Instructional	\$826,005	\$652,348	\$590,803	\$656,209	\$708,480	\$709,823	\$1,343	0.19%
3302	Medicare - Non Instructional	\$195,346	\$199,857	\$179,390	\$205,555	\$232,244	\$233,852	\$1,608	0.69%
3311	OASDI - Certificated	\$44,166	\$52,573	\$52,697	\$48,385	\$14,237	\$14,237	\$0	0.00%
3312	OASDI - Classified	\$827,958	\$846,457	\$868,817	\$868,977	\$979,029	\$986,123	\$7,094	0.72%

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	Unaudited Actuals 2020-21 As of 06/30/2021	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/2021	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
3401	Health & Welfare - Certificated	\$3,578,458	\$3,531,209	\$3,374,983	\$3,285,303	\$4,318,911	\$4,333,626	\$14,715	0.34%
3402	Health & Welfare - Classified	\$1,947,091	\$1,998,013	\$1,974,643	\$1,928,107	\$2,534,672	\$2,560,417	\$25,745	1.02%
3501	SUI - Certificated	\$26,939	\$28,123	\$9,627	\$45,164	\$609,833	\$610,312	\$479	0.08%
3502	SUI - Classified	\$8,112	\$8,304	\$3,905	\$6,890	\$197,016	\$196,456	(\$560)	-0.28%
3601	Workers Comp - Certificated	\$952,210	\$988,718	\$956,582	\$984,875	\$1,059,708	\$1,061,609	\$1,901	0.18%
3602	Workers Comp - Classified	\$287,177	\$293,642	\$300,946	\$300,022	\$328,328	\$330,631	\$2,303	0.70%
3701	Retiree Benefits - Certificated	\$913,668	\$958,734	\$519,527	\$433,130	\$421,482	\$422,370	\$888	0.21%
3702	Retiree Benefits - Classified	\$244,039	\$246,908	\$183,092	\$131,730	\$128,780	\$129,775	\$995	0.77%
	Subtotal	\$18,092,010	\$19,618,889	\$19,508,552	\$19,225,816	\$23,069,390	\$23,165,287	\$95,897	0.42%
	BOOKS AND SUPPLIES								
4100	Apprv Texts & Core Curr Materials	\$169,571	\$127,078	\$81,914	\$809	\$3,716	\$3,716	\$0	0.00%
4200	Books - Other Reference Materials	(\$856)	\$7,664	\$314	\$827	\$1,245	\$1,245	\$0	0.00%
4300	Materials and Supplies	\$622,005	\$688,428	\$335,496	(\$107,524)	\$526,957	\$519,307	(\$7,650)	-1.45%
4350	Other Supplies	\$771,893	\$773,024	\$596,348	\$478,167	\$700,448	\$699,411	(\$1,037)	-0.15%
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
4380	Unallocated Exp/Placeholder	\$0	\$0	\$0	\$0	\$118,334	\$1,300,669	\$1,182,335	999.15%
4400	Equipment \$500 to \$5,000	\$111,178	\$64,789	\$115,261	\$148,958	\$186,680	\$181,874	(\$4,806)	-2.57%
4600	Fuel Gasoline	\$8,458	\$16,495	\$31,469	\$11,260	\$25,000	\$25,000	\$0	0.00%
4610	Fuel Natural Gas	\$26,570	\$10,189	\$11,221	\$498	\$42,308	\$17,308	(\$25,000)	-59.09%
4620	Fuel Diesel	\$99,102	\$105,304	\$55,022	\$14,051	\$35,000	\$60,000	\$25,000	71.43%
	Subtotal	\$1,807,920	\$1,792,971	\$1,227,046	\$547,045	\$1,642,188	\$2,811,030	\$1,168,842	71.18%
	SERVICES, OTHER OPERATING EXPENSES								
5100	Service Contracts above \$25,000	\$14,166	\$4,273	\$22,750	\$0	\$0	\$0	\$0	0.00%
5200	Travel & Conferences	\$190,428	\$149,775	\$77,228	\$41,386	\$64,368	\$90,308	\$25,940	40.30%
5300	Dues and Memberships	\$38,234	\$48,164	\$32,956	\$44,799	\$46,774	\$53,094	\$6,320	13.51%
5400	Insurance	\$707,573	\$794,882	\$878,880	\$1,004,068	\$1,027,000	\$1,027,000	\$0	0.00%
5510	Water/Sewage	\$523,213	\$599,473	\$796,554	\$819,514	\$598,000	\$598,000	\$0	0.00%
5520	Natural Gas	\$479,529	\$395,449	\$336,348	\$404,406	\$280,000	\$280,000	\$0	0.00%
5530	Storm Drains	\$61,450	\$61,450	\$0	\$61,450	\$61,450	\$61,450	\$0	0.00%
5540	Garbage	\$414,132	\$442,868	\$343,263	\$267,361	\$376,232	\$376,232	\$0	0.00%
5550	Electricity	\$1,623,196	\$1,573,843	\$1,608,161	\$1,321,325	\$1,422,300	\$1,422,300	\$0	0.00%
5570	Alarm Service	\$29,579	\$33,313	\$34,367	\$34,901	\$40,000	\$40,000	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	Unaudited Actuals 2020-21 As of 06/30/2021	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/2021	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
5600	Rental, Leases & Repairs	\$413,866	\$406,635	\$406,108	\$295,177	\$704,991	\$730,607	\$25,616	3.63%
5620	Maintenance Contracts	\$629,066	\$758,435	\$717,094	\$726,309	\$708,245	\$708,245	\$0	0.00%
5711	Field Trips	(\$73,626)	(\$34,350)	(\$42,906)	\$0	(\$37,509)	(\$42,509)	(\$5,000)	13.33%
5712	Central Printing - Xerox	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	\$0	0.00%
5750	Dir Costs for Interfund Svcs	\$0	\$1,330	(\$43,218)	(\$50,882)	(\$50,882)	(\$50,882)	\$0	0.00%
5751	Field Trips, Interfund	(\$10,677)	(\$5,717)	(\$689)	\$0	(\$500)	(\$500)	\$0	0.00%
5752	Central Printing - Xerox	(\$10,500)	(\$10,500)	(\$9,500)	(\$10,500)	(\$10,500)	(\$10,500)	\$0	0.00%
5753	Offsites Printing - Copiers	(\$9,400)	(\$9,400)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	\$0	0.00%
5759	Work Order Changes	(\$32,074)	(\$33,668)	(\$29,992)	\$0	(\$69,500)	(\$69,500)	\$0	0.00%
5800	Contract Services	\$2,943,311	\$3,609,813	\$3,149,930	\$2,040,404	\$2,058,720	\$3,876,290	\$1,817,570	88.29%
5808	Operational Services	\$0	\$0	\$0	\$0	\$171,030	\$181,030	\$10,000	21.68%
5814	QSS Support/Training	\$84,780	\$45,395	\$93,264	\$174,991	\$461,311	\$561,311	\$100,000	0.00%
5820	Outside Printing	\$4,155	\$0	\$0	\$0	\$6,578	\$6,578	\$0	0.00%
5829	Legal Fees	\$551,473	\$443,323	\$402,910	\$236,571	\$550,000	\$620,000	\$70,000	12.73%
5830	Election Expense	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$66,000	\$68,000	\$68,000	\$75,400	\$69,000	\$71,000	\$2,000	2.90%
5839	Bank Fees	\$32,073	\$33,238	\$72	\$60,014	\$22,900	\$22,900	\$0	0.00%
5840	Special Ed Settlement	\$0	\$63,167	\$24,983	\$0	\$11,500	\$0	(\$11,500)	-100.00%
5880	Unallocated Expense Reserve	\$0	\$0	\$0	\$0	\$17,317	\$17,317	\$0	0.00%
5910	Postage/Mailing	\$72,787	\$94,615	\$64,588	\$71,910	\$86,496	\$86,496	\$0	0.00%
5920	Cell Phone	\$35,427	\$42,839	\$39,978	\$39,102	\$58,250	\$59,300	\$1,050	1.80%
5930	Telephone	\$114,760	\$169,376	\$224,231	\$178,127	\$126,000	\$126,000	\$0	0.00%
5940	Internet Service	\$111,105	\$99,780	\$103,780	\$116,725	\$117,900	\$148,900	\$31,000	26.29%
5950	Postage-Interfund	(\$4,773)	(\$5,531)	\$0	(\$18,451)	(\$8,105)	(\$8,105)	\$0	0.00%
	Subtotal	\$8,995,956	\$9,836,974	\$10,292,842	\$7,927,810	\$8,903,069	\$10,976,065	\$2,072,996	23.28%
CAPITAL OUTLAY									
6200	Buildings & Improvements of Buildings	\$6,100	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$389,330	\$39,156	\$641,366	\$35,755	\$58,450	\$58,450	\$0	0.00%
	Subtotal	\$395,430	\$39,156	\$641,366	\$35,755	\$58,450	\$58,450	\$0	0.00%
OTHER OUTGO									
7130	State Special Schools	\$0	\$0	\$0	\$9,255	\$0	\$0	\$0	0.00%
7340	Interprogram Indirect Costs	(\$2,250,999)	(\$2,370,486)	(\$2,231,251)	(\$2,641,830)	(\$3,377,341)	(\$4,002,742)	(\$625,401)	18.52%
7350	Interfund Direct Support Costs	(\$50,881)	(\$50,882)	\$0	\$0	\$0	\$0	\$0	0.00%
7390	Interfund Indirect Costs	(\$648,763)	(\$609,966)	(\$576,084)	(\$490,810)	(\$591,121)	(\$664,063)	(\$72,942)	12.34%

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/18	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	Unaudited Actuals 2020-21 As of 06/30/2021	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/2021	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
	Subtotal	(\$2,950,643)	(\$3,031,333)	(\$2,807,335)	(\$3,123,385)	(\$3,968,462)	(\$4,666,805)	(\$698,343)	17.60%
	TOTAL EXPENDITURES	\$86,730,054	\$90,799,021	\$90,057,874	\$87,274,884	\$94,561,260	\$97,417,676	\$2,856,416	3.02%
	OTHER FINANCING SOURCES AND USES								
	InterFund Transfers Out								
7619	To: Fund 11 - SBX3 4/LCFF/Older Adults	\$70,000	\$60,000	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 12 - Child Dev	\$36,767	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 12 - Preschool Prog Subsidy	\$127,404	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 13 - LCFF Transfer Cafeteria Fund	\$848,497	\$632,542	\$734,521	\$1,305,376	\$728,153	\$0	(\$728,153)	-100.00%
7619	To: Fund 13 - Cafeteria Fund	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 17 - Special Reserve	\$120,814	\$0	\$181,748	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$243,496	\$297,730	\$66,852	\$203,364	\$215,132	\$215,132	\$0	0.00%
	Subtotal	\$1,596,978	\$990,272	\$983,121	\$1,508,740	\$943,285	\$215,132	(\$728,153)	-77.19%
	InterFund Transfers In								
8919	Fund 20 - Post Employment Benefits	\$0	\$0	\$3,200,000	\$2,000,000	\$0	\$2,308,000	\$2,308,000	100.00%
	Contributions, Transfers In								
8981	BSEP Contribution	\$13,538,036	\$13,977,541	\$14,229,779	\$14,926,616	\$15,522,828	\$15,563,528	\$40,700	0.26%
8982	BSEP Direct Support	\$373,335	\$388,695	\$567,882	\$576,473	\$576,800	\$576,800	\$0	0.00%
8983	BSEP Substitute Compensation	\$242,498	\$254,345	\$255,077	\$258,870	\$275,800	\$382,500	\$106,700	38.69%
	Subtotal	\$14,153,869	\$14,620,580	\$15,052,738	\$15,761,959	\$16,375,428	\$16,522,828	\$147,400	0.90%
	Contributions - Unrestricted								
8980	- 6500 - Special Education	(\$17,753,104)	(\$20,148,098)	(\$22,599,687)	(\$20,667,766)	(\$22,710,250)	(\$22,542,415)	\$167,835	-0.74%
	- 6546 - Spe Ed Mental Health	(\$729,303)	(\$769,570)	(\$1,459,293)	(\$3,697,441)	(\$1,690,736)	(\$1,690,736)	\$0	0.00%
	Subtotal	(\$18,482,407)	(\$20,917,667)	(\$24,058,979)	(\$24,365,207)	(\$24,400,986)	(\$24,233,151)	\$167,835	-0.69%
	TOTAL OTHER FINANCING SOURCES/USES	(\$5,925,516)	(\$7,287,359)	(\$6,789,362)	(\$8,111,988)	(\$8,968,843)	(\$5,617,455)	\$3,351,388	-37.37%
	SURPLUS / (DEFICIT)	(\$1,655,942)	(\$1,603,072)	\$1,853,478	\$861,133	(\$2,328,445)	(\$1,562,745)	\$765,700	-32.88%
	BEGINNING FUND BALANCE	\$5,548,359	\$3,892,417	\$2,289,344	\$4,142,823	\$5,003,956	\$5,003,956	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES

COMPARISON REPORT

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	ENDING FUND BALANCE	\$3,892,417	\$2,289,344	\$4,142,823	\$5,003,956	\$2,675,511	\$3,441,211	\$765,700	28.62%
	Designations of Ending Fund Balance								
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
9770	Designated:								
	- Supplemental Grant LCAP (Res0500)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.00%
	- LCAP Reserves Carryover	\$325,410	\$427,027	\$0	\$0	\$0	\$0	\$0	0.00%
	- Reserve for Economic Uncertainty	\$0	\$238,389	\$0	(\$59,318)	\$213,110	\$597,828	\$384,719	180.53%
	- Unrestricted Ending Fund Balance	\$2,467,007	\$523,929	\$3,042,823	\$3,963,274	\$1,362,401	\$1,743,383	\$380,982	27.96%
	ENDING FUND BALANCE	\$3,892,417	\$2,289,344	\$4,142,823	\$5,003,956	\$2,675,511	\$3,441,211	\$765,700	28.62%
	Economic Uncertainties 3.0%	\$3,599,848	\$3,900,375	\$3,921,046	\$3,906,322	\$4,134,156	\$4,563,469	\$429,313	10.38%
	Less Fund 17 Balance	\$3,599,848	\$3,661,986	\$3,921,046	\$3,965,640	\$3,921,046	\$3,965,640	\$44,594	1.14%
	Less Fund 01 Reserve	\$0	\$238,389	\$0	(\$59,318)	\$213,110	\$597,828	\$384,719	180.53%
	Amount (Short) of 3% Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

GENERAL FUND

TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	UnAudited Actuals 2020-21 As of 06/30/2021	Adopted Budget 2021-22 As of 06/17/2021	First Interim Budget 2021-22 As of 10/31/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
OTHER LOCAL REVENUES									
8675	Transportation Fees from Indiv	\$370,760	\$400,000	\$400,000	\$200,000	\$200,000	\$200,000	\$0	0.00%
8699	All Other Local Revenue	\$0	\$0	\$640,859	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$370,760	\$400,000	\$1,040,859	\$200,000	\$200,000	\$200,000	\$0	0.00%
OTHER FINANCING SOURCES AND USES									
CONTRIBUTIONS									
8980	Contributions - Unrestricted	\$2,218,944	\$1,923,646	\$1,915,068	\$2,295,290	\$2,582,749	\$2,577,749	(\$5,000)	-0.19%
8990	Contributions - Restricted-Field Trip	\$0	\$27,671	\$27,671	\$27,671	\$27,671	\$27,671	\$0	0.00%
	Subtotal	\$2,218,944	\$1,951,317	\$1,942,739	\$2,322,961	\$2,610,420	\$2,605,420	(\$5,000)	-0.19%
	TOTAL REVENUES	\$2,589,704	\$2,351,317	\$2,983,598	\$2,522,961	\$2,810,420	\$2,805,420	(\$5,000)	-0.18%
CLASSIFIED SALARIES									
2202	Classified Support Salaries	\$1,122,212	\$1,187,995	\$1,135,579	\$1,277,587	\$1,310,376	\$1,310,376	\$0	0.00%
2212	Class Support Overtime	\$172,448	\$68,459	\$70,170	\$1,502	\$64,621	\$64,621	\$0	0.00%
2216	Class Support Hrly/Daily/Subs	\$210,477	\$124,707	\$110,753	\$12,582	\$117,715	\$117,715	\$0	0.00%
2250	Cash In Lieu	\$6,560	\$7,487	\$12,539	\$18,418	\$22,868	\$22,868	\$0	0.00%
2302	Classified Supervisor & Admin Sal	\$254,560	\$276,192	\$290,873	\$319,966	\$322,586	\$322,586	\$0	0.00%
2316	Classified Supv-Hourly/Daily/Sub	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$83,599	\$41,256	\$42,287	\$8,940	\$45,037	\$45,037	\$0	0.00%
2412	Clerical Tech & Off Overtime	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hrly/Daily/Subs	\$6,196	\$13,709	\$4,052	\$0	\$12,941	\$12,941	\$0	0.00%
	Subtotal	\$1,856,052	\$1,719,805	\$1,666,253	\$1,638,995	\$1,896,144	\$1,896,144	\$0	0.00%
EMPLOYEE BENEFITS									
3102	STRS - Classified	\$6,419	\$0	\$0	\$7,658	\$0	\$0	\$0	0.00%
3202	PERS - Classified	\$236,118	\$312,124	\$304,351	\$339,307	\$384,430	\$384,430	\$0	0.00%
3302	Medicare - Non Instructional	\$26,104	\$25,576	\$24,330	\$23,985	\$27,495	\$27,495	\$0	0.00%
3312	OASDI - Classified	\$108,886	\$109,356	\$104,030	\$102,887	\$117,560	\$117,560	\$0	0.00%
3402	Health & Welfare - Classified	\$317,141	\$353,439	\$302,812	\$317,147	\$343,389	\$343,389	\$0	0.00%
3502	SUI - Classified	\$1,077	\$1,022	\$973	\$1,075	\$23,324	\$23,324	\$0	0.00%
3602	Workers Comp - Classified	\$38,049	\$36,158	\$34,397	\$33,796	\$38,870	\$38,870	\$0	0.00%
3702	Retiree Benefits - Classified	\$30,497	\$34,625	\$13,245	\$14,753	\$15,102	\$15,102	\$0	0.00%

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FUND 01 - RESOURCE 0230 - TRANSPORTATION

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	UnAudited Actuals 2020-21 As of 06/30/2021	Adopted Budget 2021-22 As of 06/17/2021	First Interim Budget 2021-22 As of 10/31/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
	Subtotal	\$764,291	\$872,300	\$784,138	\$840,608	\$950,170	\$950,170	\$0	0.00%
	BOOKS AND SUPPLIES								
4300	Materials and Supplies	\$166,874	\$210,000	\$193,000	\$235,000	\$210,000	\$210,000	\$0	0.00%
4350	Other Supplies	\$673	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$5,935	\$10,000	\$5,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
4600	Fuel Gasoline	\$8,458	\$9,000	\$34,000	\$13,000	\$25,000	\$25,000	\$0	0.00%
4610	Fuel Natural Gas	\$26,570	\$42,308	\$27,308	\$13,308	\$42,308	\$17,308	(\$25,000)	-59.09%
4620	Fuel Diesel	\$99,102	\$89,200	\$77,200	\$64,200	\$35,000	\$60,000	\$25,000	71.43%
	Subtotal	\$307,612	\$361,508	\$337,508	\$336,508	\$323,308	\$323,308	\$0	0.00%
	SERVICES, OTHER OPERATING SUPPLIES								
5200	Travel & Conferences	\$4,033	\$5,000	\$3,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
5300	Dues and Memberships	\$75	\$500	\$500	\$500	\$500	\$500	\$0	0.00%
5600	Rental, Leases & Repairs	\$156,167	\$255,267	\$201,267	\$228,267	\$255,267	\$243,767	(\$11,500)	-4.51%
5710	Direct Costs for Transf of Svc	(\$770,000)	(\$770,000)	(\$573,546)	(\$573,546)	(\$573,546)	(\$573,546)	\$0	0.00%
5711	Field Trips	(\$100,114)	(\$90,392)	(\$93,335)	(\$48,644)	(\$70,013)	(\$75,013)	(\$5,000)	7.14%
5712	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips, Interfund	(\$10,677)	(\$26,761)	(\$14,100)	(\$5,817)	(\$500)	(\$500)	\$0	0.00%
5759	Work Order Changes	(\$32,074)	(\$69,500)	(\$49,500)	(\$44,500)	(\$69,500)	(\$69,500)	\$0	0.00%
5800	Contract Services	\$46,392	\$36,105	\$73,069	\$88,105	\$36,105	\$47,605	\$11,500	31.85%
5910	Postage/Mailing	\$1,142	\$2,054	\$2,054	\$2,054	\$2,054	\$2,054	\$0	0.00%
5920	Cell Phone	\$2,525	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800	\$0	0.00%
	Subtotal	(\$701,531)	(\$652,927)	(\$445,791)	(\$343,781)	(\$409,833)	(\$414,833)	(\$5,000)	1.22%
	CAPITAL OUTLAY								
6400	Equipment	\$363,282	\$50,631	\$641,490	\$50,631	\$50,631	\$50,631	\$0	0.00%
	Subtotal	\$363,282	\$50,631	\$641,490	\$50,631	\$50,631	\$50,631	\$0	0.00%
	OTHER FINANCING SOURCES AND USES								
	InterFund Transfers Out								
7612	To: Fund 20 - Post Employment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

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BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2017-18 As of 06/30/2018	Audited Actuals 2018-19 As of 06/30/2019	Audited Actuals 2019-20 As of 06/30/2020	UnAudited Actuals 2020-21 As of 06/30/2021	Adopted Budget 2021-22 As of 06/17/2021	First Interim Budget 2021-22 As of 10/31/2021	Adopted Budget 2021-22 vs. Estimated Actuals 2020-21	% Variance
	TOTAL EXPENDITURES	\$2,589,706	\$2,351,317	\$2,983,598	\$2,522,961	\$2,810,420	\$2,805,420	(\$5,000)	-0.18%
	SURPLUS / (DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

SPECIAL EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
COMPARATIVE REPORT**

SACS	SACS	Description	Audited Actuals 2017-18 As of 6-30-18	Audited Actuals 2018-19 As of 6-30-19	Audited Actuals 2019-20 As of 6-30-20	Unaudited Actuals 2020-21 As of 6-30-21	Adopted Budget 2021-22 As of 6-23-2021	First Interim 2021-22 As of 10-31-2021	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
		REVENUE								
3310	8181	Special Ed - IDEA Basic Grant Entitlement	1,600,032	1,781,717	1,830,091	1,565,612	1,811,852	2,041,525	229,673	12.68%
3310	8990	Special Ed - IDEA Basic Grant Entitlement	0	0	0	0	(271,778)	(501,451)	(229,673)	84.51%
3312	8990	Special Ed - IDEA Early Intervening Services	0	0	0	39,620	271,778	501,451	229,673	84.51%
3315	8182	Special Ed - IDEA Preschool Entitlement	42,520	35,650	44,087	26,646	30,887	35,589	4,702	15.22%
3315	8990	Contrib. From Restricted Reven	0	0	0	0	(4,633)	(9,335)	(4,702)	101.49%
3318	8990	Special Ed - IDEA Preschool Early Intervening Services	0	0	0	0	4,633	9,335	4,702	101.49%
3320	8182	Special Ed - IDEA Preschool Local Entitlement	120,014	0	0	0	0	0	0	0.00%
3327	8182	Special Ed - IDEA Preschool Fed	106,909	108,731	109,530	110,550	109,637	109,622	(15)	-0.01%
3385	8182	Special Ed - IDEA Early Intervention	0	6,461	12,793	35,537	41,004	45,690	4,686	11.43%
3410	8290	Special Ed - TPP	84,657	87,040	75,457	58,263	90,000	90,000	0	0.00%
5640	8290	Special Ed - Medical Billing Option	196,483	173,454	121,705	124,552	124,200	0	(124,200)	-100.00%
9015	8699	Special Ed - Medical Billing Option-Replaced 5640	0	0	0	0	0	124,200	124,200	100.00%
9015	8295	Special Ed - Medical Billing Option Prior Year Reven	0	0	0	0	0	72,669	72,669	100.00%
6500	8097	Special Ed - Property Taxes Transfers	600,312	628,740	684,868	718,111	724,888	724,141	(747)	-0.10%
6500	8699	Special Ed - Local Revenue	7,104	525	66,000	40,867	0	0	0	0.00%
6500	8791	Special Ed - Apportionment	4,437,720	4,781,575	4,886,743	5,154,662	5,323,495	5,891,540	568,045	10.67%
6512	8590	Special Ed - Mental Health	795,026	591,537	611,353	0	0	0	0	0.00%
6512	8599	Prior Year State Revenue	0	0	(4,538)	0	0	0	0	0.00%
6546	8590	Mental Health-Related Services	0	0	0	610,279	605,152	605,152	0	0.00%
6515	8590	Special Ed - Infant Discretionary	0	557	0	3,546	0	4,000	4,000	100.00%
6515	8599	Special Ed - Infant Discretionary Prior Year State Re	0	0	0	113	0	0	0	0.00%
6520	8590	Special Ed - Workability I	85,430	80,395	85,200	85,200	85,200	85,200	0	0.00%
6520	8599	Special Ed - Workability I	0	4,805	0	0	0	0	0	0.00%
6536	8590	Special Ed - Alternative Dispute Resolution One Time F	0	0	0	0	0	141,888	141,888	100.00%
6537	8590	Special Ed - COVID Learning Recovery One Time F	0	0	0	0	0	638,495	638,495	100.00%
9171	8699	Special Ed - Local Revenue	78,388	68,566	0	0	0	0	0	0.00%
		Total Revenue	8,154,595	8,349,752	8,523,289	8,533,938	8,946,315	10,609,711	1,663,396	18.59%
		EXPENDITURES								
1102		Teachers' Monthly Salaries	5,887,242	6,284,588	6,386,199	6,251,238	7,117,836	7,090,921	(26,915)	-0.38%
1103		Substitute Teachers Illness	88,732	100,251	88,183	50,690	36,857	36,857	0	0.00%
1106		Teacher Extra Duty/Curr Dv	1,544	7,622	1,303	322	2,909	2,909	0	0.00%
1116		Teachers Hourly/Daily/ Subs Other	84,290	152,706	245,700	183,524	112,690	112,690	0	0.00%
1117		Teachers Stipend	1,000	0	15,086	0	0	0	0	0.00%
1202		Certificated Pupil Support Salaries	1,022,416	1,111,933	1,242,085	1,524,505	1,574,120	1,608,086	33,966	2.16%
1203		Certificated Pupil Support - Subs	1,115	36,933	91,307	0	1	1	0	0.00%
1216		Certificated Pupil Support - Hrly/Daily/Subs	99,099	40,766	1,977	11,025	10,439	10,439	0	0.00%
1217		Certificated Pupil Support - Stipend	0	0	0	0	0	5,000	5,000	100.00%
1302		Certificated Supervisor & Adm Salaries	640,246	680,167	686,780	720,984	766,398	766,398	0	0.00%
1317		Adm & Supv - Stipend	0	0	0	0	0	0	0	0.00%
1350		Cash in Lieu of Benefits	11,007	23,057	17,211	14,693	17,184	17,184	0	0.00%
1902		Other Certificated Monthly Salaries	58,098	58,948	46,812	54,776	58,326	58,326	0	0.00%
		SUBTOTAL - CERTIFICATED SALARIES	7,894,789	8,476,972	8,822,643	8,811,756	9,696,760	9,708,811	12,051	0.12%

**BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
COMPARATIVE REPORT**

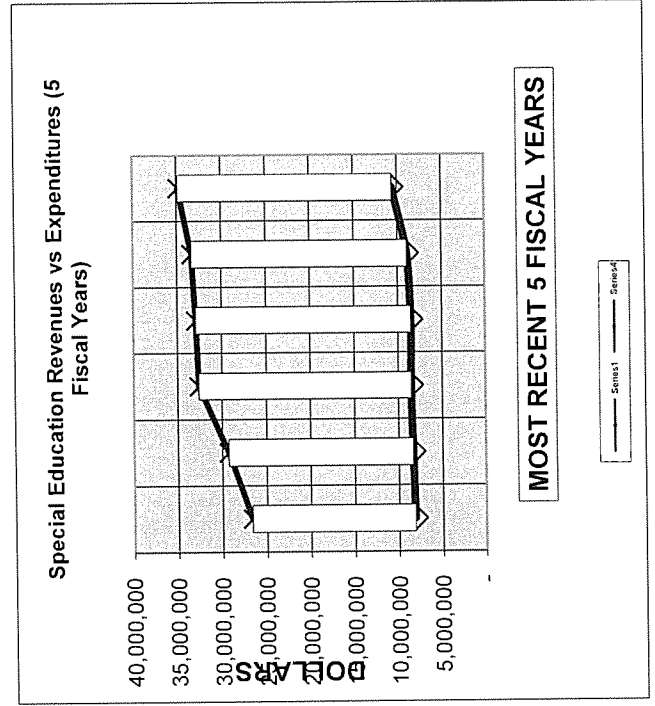
	SACS	SACS		Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim	First Interim 2021-22 vs.	% Variance
	RESC	OBJ	Description	2017-18 As of 6-30-18	2018-19 As of 6-30-19	2019-20 As of 6-30-20	2020-21 As of 6-30-21	2021-22 As of 6-23-2021	2021-22 As of 10-31-2021	Adopted Budget 2021-22	
				3,144,729	3,499,398	3,730,744	3,915,838	4,290,979	4,290,979	0	0.00%
		2102	Instructional Aides Monthly Salary	143,708	125,179	359,755	29,825	24,655	24,655	0	0.00%
		2103	Instructional Aides Substitute	166	12,670	10,855	0	268	268	0	0.00%
		2112	Instructional Aides overtime	879,667	638,804	232,547	295,009	221,377	221,377	0	0.00%
		2116	Instructional Aides Hrly/Daily/Sub/Others	167,737	147,710	139,594	198,730	203,089	203,089	0	0.00%
		2150	Cash In Lieu of Benefits	524,783	655,275	787,168	815,138	878,591	890,300	11,709	1.33%
		2202	Classified Support Monthly Salary	226	0	0	0	0	0	0	0.00%
		2212	Classified Support Overtime	20,433	12,243	14,998	17,097	14,856	14,856	0	0.00%
		2216	Classified Support Hrly/Daily	2,914	9,089	27,698	35,882	30,983	30,983	0	0.00%
		2250	Cash In Lieu	281,425	259,358	311,680	302,992	311,810	311,810	0	0.00%
		2402	Clerical Tech & Off Staff Salaries	0	113	4,359	0	0	0	0	0.00%
		2403	Clerical Tech & Office Staff Substitutes	14,444	25,463	11,714	25,345	23,887	23,887	0	0.00%
		2412	Clerical Tech & Office Staff overtime	3,632	3,715	1,844	761	719	719	0	0.00%
		2416	Clerical Tech & Off Staff - Hrly/Subs				1,302	0	0	0	0.00%
		2450	Cash In Lieu of Benefits	33,033	19,157	31,419	0	32,000	32,000	0	0.00%
		2917	Stipend / Student Workers								
			SUBTOTAL - CLASSIFIED SALARIES	5,216,897	5,418,246	5,670,334	5,637,919	6,033,214	6,044,923	11,709	0.19%
		3101	STRS - Certificated	1,084,563	1,311,121	1,464,358	1,374,757	1,640,715	1,641,908	1,193	0.07%
		3102	STRS - Classified	2,050	93	1,555	721	0	0	0	0.00%
		3201	PERS - Certificated	20,577	28,896	12,612	30,194	0	0	0	0.00%
		3202	PERS - Classified	612,403	796,220	942,464	1,004,511	1,255,812	1,258,494	2,682	0.21%
		3301	Medicare - Certificated	110,027	115,527	116,465	121,676	140,633	140,736	103	0.07%
		3302	Medicare - Classified	73,336	75,985	64,735	80,034	87,295	87,465	170	0.19%
		3311	FICA - Certificated	8,190	10,823	3,944	11,198	0	0	0	0.00%
		3312	FICA - Classified	312,305	322,791	337,988	340,048	376,053	376,779	726	0.19%
		3401	Health & Welfare - Certificated	595,124	603,338	581,182	545,563	831,519	731,236	(100,283)	-12.06%
		3402	Health & Welfare - Classified	980,033	974,089	955,066	913,563	1,229,263	1,140,325	(88,938)	-7.24%
		3501	SUI - Certificated	5,291	4,917	1,849	8,888	119,292	119,327	35	0.03%
		3502	SUI - Classified	3,031	3,135	1,300	5,324	74,046	74,105	59	0.08%
		3601	Workers Compensation - Certificated	162,488	173,769	180,797	180,933	198,799	198,943	144	0.07%
		3602	Workers Compensation - Classified	107,288	111,005	116,815	115,742	123,407	123,647	240	0.19%
		3701	Retiree Benefit - Certificated	182,442	169,382	95,806	79,435	85,675	85,739	64	0.07%
		3702	Retiree Benefit - Classified	89,421	95,951	66,135	50,806	49,357	49,463	106	0.21%

BERKELEY UNIFIED SCHOOL DISTRICT SPECIAL EDUCATION COMPARATIVE REPORT										
SACS	SACS	Description	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim	First Interim 2021-22 vs.	% Variance
RESC	OBJ		2017-18 As of 6-30-18	2018-19 As of 6-30-19	2019-20 As of 6-30-20	2020-21 As of 6-30-21	2021-22 As of 6-23-2021	2021-22 As of 10-31-2021	Adopted Budget 2021-22	
		SUBTOTAL - BENEFITS	4,348,569	4,797,042	4,943,071	4,863,394	6,211,866	6,028,167	(183,699)	-2.96%
		TOTAL SALRIES AND BENEFITS	17,460,255	18,692,260	19,436,048	19,313,069	21,941,840	21,781,901	(159,939)	-0.73%
4300		Materials & Supplies	63,721	33,784	90,314	37,500	85,950	85,813	(137)	-0.16%
4350		Other Supplies	42,138	50,013	17,355	59,710	55,836	60,336	4,500	8.06%
4380		Unallocated Expense	0	0	0	0	354,476	1,247,503	893,027	251.93%
4400		Equipment \$500 to \$5,000	40,562	60,102	74,397	31,757	58,077	68,077	10,000	17.22%
		SUBTOTAL - MATERIAL AND SUPPLIES	146,422	143,898	182,066	128,967	554,339	1,461,729	907,390	163.69%
5200		Travel & Conference	12,304	15,935	17,418	3,371	22,051	22,051	0	0.00%
5220		Travel & Training	10,180	15,721	8,107	5,746	14,159	14,159	6,980	97.23%
5300		Dues & Memberships	3,964	4,643	4,913	3,881	3,396	3,396	0	0.00%
5600		Rentals, Leases & Repairs	1,068	967	1,756	0	2,777	2,777	0	0.00%
5800/5100		Professional/ Consulting Serv & Opr Exp.	1,657,888	1,508,036	2,383,859	4,835,034	2,670,863	2,839,293	168,430	6.31%
5620		Maintenance Contracts	4,399	0	0	0	100	100	0	0.00%
5805/5105		Non Public Agencies (Instruc. Per. Services)	4,117,517	4,130,942	6,274,575	4,450,582	4,030,348	5,038,096	1,007,748	25.00%
5815/5115		Non Public Schools	1,864,984	2,838,317	2,700,689	2,280,121	2,663,011	2,507,830	(155,181)	-5.83%
5829		Legal Fees	304,023	404,596	299,589	257,543	271,818	271,818	0	0.00%
5840		Special Education Settlement	1,243,629	1,339,002	1,252,127	1,588,682	1,064,391	764,391	(300,000)	-28.19%
5910		Postage /Mailings	1,717	4,701	1,916	1,116	1,696	1,696	0	0.00%
5920		Cell Phone /Pages	0	569	689	1,571	700	4,600	3,900	557.14%
		SUBTOTAL - OPERATING EXPENDITURES	9,221,673	10,263,427	12,945,638	13,427,647	10,738,330	11,470,207	731,877	6.82%
7130		State Special Schools	11,004	9,396	8,528	0	500	500	0	0.00%
7142		Other Tuition Pmnts/County ofc	0	0	0	0	50	50	0	0.00%
7340		Indirect Cost, including Transportation	138,958	119,291	117,113	89,004	112,242	128,475	16,233	14.46%
		SUBTOTAL - DIRECT AND INDIRECT COST	149,962	128,687	125,641	89,004	112,792	129,025	16,233	14.39%
		SUBTOTAL - OTHER EXPENDITURES	9,518,057	10,536,013	13,253,345	13,645,618	11,405,461	13,060,961	1,655,500	14.51%
		Total Expenditures	26,978,312	29,228,273	32,689,393	32,958,687	33,347,301	34,842,862	1,495,561	4.48%
		Change in Fund Balance	(341,311)	39,147	(107,124)	(59,542)	0	0	0	0.00%
		Sub Total Expenditures and Change in Fund	26,637,001	29,267,420	32,582,269	32,899,145	33,347,301	34,842,862	1,495,561	4.48%
8980		Contribution from the General Fund/TIIG	(18,482,407)	(20,917,668)	(24,058,980)	(24,365,207)	(24,400,986)	(24,233,151)	167,835	-0.69%
		Supplemental Information - Effective FY 2013-14								
		Revenue Limit transfer, now a contribution	770,000	770,000	770,000	770,000	770,000	770,000	0	0.00%
0240	8980	Expenses for Special Ed Transportation	(1,467,316)	(1,667,872)	(1,425,426)	(573,546)	(873,546)	(1,341,381)	(467,835)	53.56%

BERKELEY UNIFIED SCHOOL DISTRICT										
SPECIAL EDUCATION										
COMPARATIVE REPORT										
SACS	SACS		Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim	First Interim 2021-22 vs.	% Variance
RESC	OBJ	Description	2017-18 As of 6-30-18	2018-19 As of 6-30-19	2019-20 As of 6-30-20	2020-21 As of 6-30-21	2021-22 As of 6-23-2021	2021-22 As of 10-31-2021	Adopted Budget 2021-22	
		now unrestricted								
		Comparative contribution	(19,179,722)	(21,815,540)	(24,714,406)	(24,168,753)	(24,504,532)	(24,804,532)	(300,000)	1.22%

BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

FISCAL YEAR	2017-18	2018-19	2019-2020	2020-2021	2021-2022	2021-2022
Reporting Period	Audited Actuals As of 6/30/18	Audited Actuals As of 6/30/19	Audited Actuals As of 06/30/20	Unaudited Actuals As of 06/30/21	Adopted Budget As of 6/23/2020	First Interim As of 10/31/2021
Total Revenues	8,154,595	8,349,752	8,523,289	8,533,938	8,946,315	10,609,711
Total Expenditures & Change in Fund Balance	26,637,001	29,267,420	32,582,269	32,899,145	33,347,301	34,842,862
General Fund and Fund Balance	(18,482,406)	(20,917,668)	(24,058,980)	(24,365,207)	(24,400,986)	(24,233,151)



The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education

PARCEL

TAX

FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Unaudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/21	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
REVENUE									
8621	Parcel Taxes	\$6,000,282	\$6,161,016	\$6,345,726	\$7,411,618	\$7,365,000	\$7,365,000	\$0	0.00%
8623	Parcel Taxes Prior Year	\$0	\$126,268	\$26,556	\$67,156	\$0	\$0	\$0	0.00%
8660	Interest	\$10,714	\$5,024	\$19,606	\$7,411	\$2,000	\$2,000	\$0	0.00%
8699	All Other Local Revenue	\$77,621	(\$1,615)	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL REVENUE	\$6,088,617	\$6,290,693	\$6,391,888	\$7,486,184	\$7,367,000	\$7,367,000	\$0	0.00%
EXPENDITURES									
CERTIFICATED SALARIES									
1116		\$0	\$0	\$0	\$1,532	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$0		\$1,532	\$0	\$0	\$0	0.00%
CLASSIFIED SALARIES									
2202	Classified Support Monthly Salary	\$2,068,768	\$2,141,931	\$2,065,113	\$2,199,623	\$2,656,879	\$2,656,879	\$0	0.00%
2212	Classified Support Overtime	\$94,897	\$115,820	\$83,278	\$357,618	\$150,000	\$150,000	\$0	0.00%
2216	Class Support Hrly/Daily Subs	\$113,753	\$34,560	\$11,200	\$29,615	\$35,000	\$35,000	\$0	0.00%
2250	Cash-in-Lieu of Benefits	\$50,035	\$48,868	\$42,937	\$25,238	\$57,282	\$57,282	\$0	0.00%
	Subtotal	\$2,327,453	\$2,341,180	\$2,202,528	\$2,612,094	\$2,899,161	\$2,899,161	\$0	0.00%
2302	Class Super & Admin Monthly Salary	\$358,306	\$375,640	\$430,364	\$507,801	\$619,273	\$619,273	\$0	0.00%
2350	Cash-in-Lieu of Benefits	\$7,264	\$7,431	\$7,376	\$7,594	\$7,811	\$7,811	\$0	0.00%
	Subtotal	\$365,570	\$383,071	\$437,740	\$515,395	\$627,084	\$627,084	\$0	0.00%
2402	Clerical Tech & Ofc Staff Salary	\$141,634	\$146,937	\$144,125	\$132,233	\$155,114	\$155,114	\$0	0.00%
2403	Clerical Tech & Ofc Staff Sub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Ofc Staff Overtime	\$0	\$0	\$0	\$398	\$4,000	\$4,000	\$0	0.00%
2416	Clerical Hrly Daily Subs Other	\$0	\$406	\$0	\$14,468	\$0	\$0	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$1,833	\$1,220	\$1,858	\$1,410	\$1,953	\$1,953	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Unaudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/21	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
	Subtotal	\$143,467	\$148,563	\$145,983	\$148,509	\$161,067	\$161,067	\$0	0.00%
	Total Salaries	\$2,836,490	\$2,872,814	\$2,786,251	\$3,277,530	\$3,687,312	\$3,687,312	\$0	0.00%
	EMPLOYEE BENEFITS								
3101	STRS, Certificated	\$0	\$0	\$0	\$116	\$0	\$0	\$0	0.00%
3102	STRS, Classified	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3201	Public Empl. Ret. Sys, Certif	\$0	\$0	\$0	\$169	\$0	\$0	\$0	0.00%
3202	Public Empl. Ret. Sys, (PERS) Classif	\$406,388	\$478,835	\$519,245	\$588,603	\$752,491	\$752,491	\$0	0.00%
3301	Medicare/Certificated	\$0	\$0	\$0	\$22	\$0	\$0	\$0	0.00%
3302	Medicare/Alt. Classifed Position	\$39,708	\$40,291	\$38,153	\$46,896	\$51,471	\$51,471	\$0	0.00%
3311	FICA-Certificated	\$0	\$0	\$0	\$51	\$0	\$0	\$0	0.00%
3312	OASDI/Alt. Classif Position	\$168,260	\$172,278	\$166,694	\$200,522	\$219,807	\$219,807	\$0	0.00%
3402	Health & Welfare Ben. Classifed	\$377,776	\$375,831	\$365,015	\$402,206	\$472,751	\$472,751	\$0	0.00%
3501	State Unemployment Ins. Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3502	State Unemployment Ins. Classifed	\$1,660	\$1,680	\$837	\$425	\$43,662	\$43,662	\$0	0.00%
3601	Workers' Compensation Ins. Certificated	\$0	\$0	\$0	\$31	\$0	\$0	\$0	0.00%
3602	Workers' Compensation Ins. Classif.	\$58,652	\$59,375	\$57,432	\$68,963	\$72,772	\$72,772	\$0	0.00%
3701	Retiree Benefits, Certificated Position	\$0	\$0	\$0	\$14	\$0	\$0	\$0	0.00%
3702	Retiree Benefits, Classifed Position	\$59,737	\$56,823	\$36,016	\$30,277	\$29,564	\$29,564	\$0	0.00%
	Subtotal	\$1,112,181	\$1,185,112	\$1,183,392	\$1,338,296	\$1,642,518	\$1,642,518	\$0	0.00%
	BOOKS AND SUPPLIES								
4350	Other Supplies	\$325,658	\$383,906	\$336,036	\$351,049	\$390,000	\$391,846	\$1,846	0.47%
4380	Unallocated Exp./Placeholder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$11,166	\$28,471	\$79,300	\$476,054	\$125,000	\$125,000	\$0	0.00%
4600	Fuel - Gasoline	\$32,959	\$34,597	\$26,683	\$32,580	\$30,000	\$30,000	\$0	0.00%
4610	Fuel - Natural Gas	\$1,452	\$1,236	\$312	\$816	\$1,000	\$1,000	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Unaudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/21	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
4620	Fuel - Diesel	\$2,603	\$0	\$0	\$530	\$0	\$0	\$0	0.00%
	Subtotal	\$373,838	\$448,209	\$442,331	\$861,029	\$546,000	\$547,846	\$1,846	0.34%
	SERV., OTHER OPER. SUPP.								
5200	Travel and Conferences	\$10,211	\$6,337	\$6,199	\$3,540	\$13,000	\$13,000	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$883,208	\$1,256,051	\$1,342,684	\$1,210,830	\$960,117	\$1,273,409	\$313,292	32.63%
5610	Rentals and Leases	\$14,223	\$13,197	\$28,449	\$19,286	\$35,000	\$35,000	\$0	0.00%
5753	Copier Lease - Inter Funds	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
5759	Work Order Charges	\$23,525	\$33,668	\$29,992	\$0	\$65,500	\$65,500	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$129,990	\$137,663	\$225,348	\$231,743	\$185,290	\$260,290	\$75,000	40.48%
5829	Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$7,100	\$8,800	\$7,300	\$8,400	\$8,000	\$8,000	\$0	0.00%
5910	Postage/Mailing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell Phone	\$4,170	\$6,643	\$6,056	\$7,281	\$8,000	\$8,000	\$0	0.00%
	Subtotal	\$1,075,427	\$1,465,360	\$1,649,028	\$1,484,081	\$1,277,907	\$1,666,199	\$388,292	30.38%
	CAPITAL OUTLAY								
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$109,712	\$114,606	\$66,310	\$104,424	\$95,000	\$95,000	\$0	0.00%
	Subtotal	\$109,712	\$114,606	\$66,310	\$104,424	\$95,000	\$95,000	\$0	0.00%
	DIRECT SUPPORT / INDIRECT COSTS								
7340	Indirect Costs	\$321,717	\$354,014	\$321,839	\$331,341	\$392,882	\$414,027	\$21,145	5.38%
7350	Direct Support Chg - Interfund		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$321,717	\$354,014	\$321,839	\$331,341	\$392,882	\$414,027	\$21,145	5.38%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	Unaudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/2021	First Interim 2021-22 As of 10/31/21	First Interim 2021-22 vs. Adopted Budget 2021-22	% Variance
	TOTAL EXPENDITURES	\$5,829,365	\$6,440,115	\$6,449,151	\$7,396,700	\$7,641,619	\$8,052,902	\$411,283	5.38%
	EXCESS/(DEFICENCY) OF REVENUES OVER EXPENDITURES	\$259,252	(\$149,422)	(\$57,263)	\$89,484	(\$274,619)	(\$685,902)	(\$411,283)	149.76%
	BEGINNING FUND BALANCE	\$1,251,683	\$1,510,935	\$1,361,513	\$1,304,250	\$934,119	\$1,393,734	\$459,615	49.20%
	ENDING FUND BALANCE	\$1,510,935	\$1,361,513	\$1,304,250	\$1,393,734	\$659,500	\$707,832	\$48,332	7.33%
	Adjusted Ending Fund balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Economic Uncertainties 3.0%	\$174,881	\$193,203	\$193,475	\$221,901	\$229,249	\$241,587	\$12,338	5.38%
	RESTRICTED ENDING FUND BALANCE	\$1,336,054	\$1,168,310	\$1,110,775	\$1,171,833	\$430,251	\$466,245	\$35,994	8.37%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	Variance %
REVENUE									
8621	Parcel Taxes	\$30,160,413	\$30,908,742	\$32,142,123	\$33,185,464	\$33,410,002	\$33,410,002	\$0	0.00%
8623	Parcel Tax Prior Year	\$0	\$296,316	\$33,312	\$320,109	\$0	\$0	\$0	0.00%
8660	Interest	\$116,616	\$176,871	\$278,479	\$159,706	\$65,000	\$65,000	\$0	0.00%
8699	All Other Local Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	\$30,277,029	\$31,381,929	\$32,453,914	\$33,665,279	\$33,475,002	\$33,475,002	\$0	0.00%
EXPENDITURES									
CERTIFICATED SALARIES									
1102	Teachers' Monthly Salaries	\$3,093,264	\$3,649,634	\$4,395,867	\$4,820,711	\$5,874,568	\$5,847,818	(\$26,750)	(0.46%)
1103	Substitute Teacher Illness	\$7,525	\$7,816	\$4,368	\$3,094	\$0	\$5,335	\$5,335	0.00%
1116	Teacher Hourly/Daily/Subs Other	\$92,161	\$59,273	\$44,454	\$49,708	\$130,110	\$101,935	(\$28,175)	(21.65%)
1117	Teacher Stipend	\$49,390	\$55,503	\$44,660	\$46,875	\$70,000	\$57,450	(\$12,550)	(17.93%)
1202	Certificated Pupil Support Monthly Salary	\$1,197,544	\$1,306,111	\$1,521,161	\$1,329,956	\$1,389,486	\$1,398,836	\$9,350	0.67%
1203	Certificated Pupil Support-Substitutes	\$0	\$0	\$364	\$0	\$0	\$0	\$0	0.00%
1216	Hourly / Daily / Substitutes	\$979	\$210	\$270	\$1,045	\$0	\$8,200	\$8,200	0.00%
1302	Certificated Supervisor & Admin Monthly Salary	\$472,610	\$432,955	\$685,358	\$612,748	\$603,306	\$708,306	\$105,000	17.40%
1350	Cash-in-Lieu of Benefits	\$4,927	\$12,165	\$14,138	\$7,594	\$7,811	\$14,311	\$6,500	83.22%
1902	Other Certificated Salaries	\$261,798	\$362,065	\$214,746	\$334,226	\$428,416	\$411,876	(\$16,540)	(3.86%)
1916	Other Hourly Certificated Salaries	\$2,151	\$11,283	\$0	\$67,773	\$0	\$0	\$0	0.00%
1917	Certificated Stipend	\$30,981	\$28,350	\$19,813	\$2,058	\$42,000	\$42,000	\$0	0.00%
	Subtotal Certificated Salaries	\$5,213,330	\$5,925,366	\$6,945,199	\$7,275,789	\$8,545,697	\$8,596,067	\$50,370	0.59%
CLASSIFIED SALARIES									
2102	Instructional Aides Monthly Salary	\$14,789	\$14,722	\$45,346	\$33,030	\$29,487	\$50,487	\$21,000	71.22%
2116	Instructional Aides Hourly/Daily/Sub Other	\$29,437	\$40,477	\$20,187	\$15,916	\$6,000	\$12,670	\$6,670	111.17%
2117	Classified Stipends	\$0	\$0	\$40,964	\$44,400	\$45,000	\$116,840	\$71,840	159.64%
2146	Tutors - Hourly	\$54,322	\$65,279	\$57,913	\$68,513	\$34,816	\$42,266	\$7,450	21.40%
2150	Cash-in-Lieu of Benefits	\$6,784	\$5,861	\$3,612	\$6,999	\$32,290	\$32,290	\$0	0.00%
2165	Student Worker	\$0	\$0	\$0	\$0	\$15,071	\$15,071	\$0	0.00%
2182	Instructional Specialist Monthly Salary	\$89,558	\$82,557	\$64,276	\$86,799	\$96,040	\$104,040	\$8,000	8.33%
2186	Instructional Specialist Hourly	\$31,334	\$11,952	\$13,066	\$16,068	\$15,175	\$15,175	\$0	0.00%
2202	Classified Support Monthly Salary	\$1,047,754	\$1,070,724	\$1,125,723	\$1,146,498	\$1,266,313	\$1,266,313	\$0	0.00%
2203	Classified Support Subs	\$7,976	\$15,075	\$7,539	\$0	\$0	\$1,460	\$1,460	0.00%
2212	Classified Support Overtime	\$268	\$644	\$0	\$0	\$0	\$0	\$0	0.00%
2216	Classified Support Hourly/Daily Subs	\$18,032	\$12,132	\$22,828	\$12,223	\$10,000	\$14,500	\$4,500	45.00%
2250	Cash-in-Lieu of Benefits	\$33,613	\$35,020	\$38,855	\$43,472	\$54,685	\$54,685	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	Variance %
2302	Classified Supervisor & Admin Monthly Salary	\$294,270	\$307,550	\$198,078	\$225,131	\$234,777	\$97,666	(\$137,111)	(58.40%)
2350	Cash-in-Lieu of Benefits	\$0	\$0	\$0	\$0	\$0	\$7,500	\$7,500	0.00%
2402	Clerical Tech & Office Staff Salary	\$137,910	\$158,093	\$182,812	\$185,866	\$195,620	\$195,620	\$0	0.00%
2412	Clerical Tech & Office Staff Overtime	\$247	\$430	\$0	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hourly/Daily Subs Other	\$10,086	\$998	\$0	\$572	\$0	\$0	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$2,735	\$16,173	\$14,753	\$15,188	\$15,622	\$15,622	\$0	0.00%
2902	Other Classified Monthly Salary	\$369,008	\$386,607	\$234,804	\$252,628	\$272,908	\$272,908	\$0	0.00%
2912	Other Classified Overtime	\$0	\$61	\$214	\$0	\$0	\$0	\$0	0.00%
2916	Other Class Hourly/Daily Subs Other	\$25,537	\$6,683	\$12,769	\$15,037	\$0	\$1,285	\$1,285	0.00%
2950	Cash-in-Lieu of Benefits	\$17,162	\$17,446	\$16,188	\$9,979	\$6,100	\$6,100	\$0	0.00%
	Subtotal Classified Salaries	\$2,190,823	\$2,248,564	\$2,099,927	\$2,178,318	\$2,329,904	\$2,322,498	(\$7,406)	(0.32%)
	EMPLOYEE BENEFITS								
3101	CA State Teachers Retirement System (STRS)-Certificated	\$685,297	\$905,151	\$1,142,389	\$1,114,998	\$1,412,315	\$1,446,509	\$34,194	2.42%
3102	CA State Teachers Retirement System (STRS)-Classified	\$272	(\$35)	\$159	\$0	\$0	\$0	\$0	0.00%
3201	Public Employees Retirement System (PERS)-Certificated	\$44,486	\$35,455	\$58,754	\$65,054	\$70,464	\$70,464	\$0	0.00%
3202	Public Employees Retirement System (PERS)-Classified	\$293,047	\$352,314	\$352,955	\$384,931	\$462,937	\$464,492	\$1,555	0.34%
3301	Medicare - Certificated	\$70,222	\$80,276	\$93,550	\$99,738	\$126,329	\$128,248	\$1,919	1.52%
3302	Medicare - Classified	\$30,243	\$31,078	\$26,809	\$30,629	\$31,224	\$33,004	\$1,780	5.70%
3311	FICA-Certificated	\$15,965	\$11,572	\$17,634	\$18,350	\$19,116	\$19,116	\$0	0.00%
3312	FICA-Classified	\$129,130	\$132,890	\$124,626	\$130,958	\$133,510	\$141,123	\$7,613	5.70%
3401	Health & Welfare - Certificated	\$428,070	\$428,172	\$511,173	\$498,005	\$831,312	\$826,892	(\$4,420)	(0.53%)
3402	Health & Welfare - Classified	\$311,410	\$296,964	\$270,043	\$259,237	\$312,311	\$312,311	\$0	0.00%
3501	State Unemployment Insurance-Certificated	\$3,022	\$3,280	\$1,413	\$6,857	\$107,104	\$107,445	\$341	0.32%
3502	State Unemployment Insurance-Classified	\$1,271	\$1,304	\$511	\$1,868	\$26,515	\$26,824	\$309	1.17%
3601	Workers' Compensation Insurance-Certificated	\$106,830	\$121,244	\$142,393	\$149,154	\$178,637	\$179,179	\$542	0.30%
3602	Workers' Compensation Insurance-Classified	\$44,930	\$46,095	\$43,118	\$44,742	\$44,124	\$46,639	\$2,515	5.70%
3701	Retiree Benefits - Certificated	\$104,010	\$119,170	\$76,210	\$65,483	\$77,920	\$78,161	\$241	0.31%
3702	Retiree Benefits - Classified	\$44,046	\$43,630	\$24,364	\$19,643	\$18,202	\$19,321	\$1,119	6.15%
	Subtotal Employee Benefits	\$2,312,251	\$2,608,561	\$2,886,101	\$2,889,647	\$3,852,020	\$3,899,728	\$47,708	1.24%
	BOOKS & SUPPLIES								
4200	Books & Other Reference Materials	\$73,156	\$89,383	\$71,076	\$127,605	\$138,368	\$134,206	(\$4,162)	(3.01%)
4300	Materials and Supplies	\$307,280	\$465,826	\$327,077	\$247,814	\$257,629	\$535,308	\$277,679	107.78%
4350	Other Supplies	\$6,192	\$7,611	\$8,939	\$3,086	\$24,000	\$23,000	(\$1,000)	(4.17%)
4355	Disaster Prep Supplies	\$0	\$0	\$0	\$0	\$0	\$4,000	\$4,000	0.00%
4380	Unallocated	\$0	\$0	\$0	\$0	\$1,009,303	\$833,588	(\$175,715)	(17.41%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	% Variance
4390	Carryover Funds	\$0	\$0	\$0	\$0	\$0	\$868,917	\$868,917	0.00%
4400	Equipment \$500 to \$5,000	\$53,713	\$112,662	\$224,148	\$125,264	\$364,082	\$414,832	\$50,750	13.94%
	Subtotal Books & Supplies	\$440,341	\$675,482	\$631,240	\$503,769	\$1,793,382	\$2,813,851	\$1,020,469	56.90%
	SVC, OTHER OPERATING SUPPLIES								
5200	Travel and Conferences	\$35,591	\$44,415	\$39,461	\$9,953	\$49,400	\$73,400	\$24,000	48.58%
5300	Dues and Memberships	\$794	\$780	\$1,592	\$729	\$900	\$900	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$11,637	\$27,239	\$30,833	\$50,730	\$40,000	\$40,000	\$0	0.00%
5751	Field Trips - Interfund	\$9,072	\$4,491	\$689	\$0	\$0	\$0	\$0	0.00%
5752	Central Printing - Xerox	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	0.00%
5800	Professional/Consulting Services	\$978,842	\$1,065,067	\$1,127,187	\$1,284,178	\$1,537,326	\$1,610,158	\$72,832	4.74%
5820	Outside Printing	\$6,999	\$7,088	\$6,649	\$7,218	\$9,000	\$9,000	\$0	0.00%
5831	Audit Expense	\$7,100	\$8,800	\$5,300	\$13,600	\$11,500	\$11,500	\$0	0.00%
5910	Postage/Mailings	\$8,197	\$8,755	\$8,762	\$8,005	\$9,000	\$9,000	\$0	0.00%
5920	Cell Phone	\$5,849	\$5,756	\$5,913	\$5,404	\$1,500	\$7,300	\$5,800	386.67%
5950	Postage - Interfund	\$690	\$790	\$787	\$0	\$25	\$2,025	\$2,000	8000.00%
	Subtotal Other Operating Supplies	\$1,065,771	\$1,174,179	\$1,227,173	\$1,379,817	\$1,658,651	\$1,763,283	\$104,632	6.31%
	CAPITAL OUTLAY								
6200	Buildings & Improvement of Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COST								
7340	Indirect costs	\$1,446,189	\$1,548,255	\$1,471,857	\$1,371,331	\$1,742,425	\$1,811,434	\$69,009	3.96%
7390	Indirect Costs - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Dir Support /Ind. Costs	\$1,446,189	\$1,548,255	\$1,471,857	\$1,371,331	\$1,742,425	\$1,811,434	\$69,009	3.96%
	TOTAL EXPENDITURES	\$12,668,705	\$14,180,408	\$15,261,498	\$15,598,671	\$19,922,079	\$21,206,862	\$1,284,783	6.45%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							(\$1,284,783)	(9.48%)
	OTHER FINANCING SOURCES AND USES								
	Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8980	Contribution from Unrestricted								
8981	BSEP Contribution	(\$13,538,036)	(\$13,977,541)	(\$14,229,779)	(\$14,926,616)	(\$15,522,828)	(\$15,563,528)	(\$40,700)	0.26%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	Variance %
8982	BSEP Direct Support	(\$373,335)	(\$388,695)	(\$567,882)	(\$576,473)	(\$576,800)	(\$576,800)	\$0	0.00%
8983	BSEP Substitute Compensation	(\$242,498)	(\$254,345)	(\$255,077)	(\$258,870)	(\$275,800)	(\$382,500)	(\$106,700)	38.69%
	Total Interfund Transfers Out	(\$14,153,869)	(\$14,620,580)	(\$15,052,738)	(\$15,761,959)	(\$16,375,428)	(\$16,522,828)	(\$147,400)	0.90%
	TOTAL OTHER FINANCING SOURCES AND USES	(\$14,153,869)	(\$14,620,580)	(\$15,052,738)	(\$15,761,959)	(\$16,375,428)	(\$16,522,828)	(\$147,400)	0.90%
	NET INCREASE(DECREASE) IN FUND BALANCE	\$3,454,455	\$2,580,941	\$2,139,678	\$2,304,649	(\$2,822,505)	(\$4,254,688)	(\$1,432,183)	50.74%
	BEGINNING FUND BALANCE	\$3,225,332	\$6,679,788	\$9,260,729	\$11,400,404	\$13,705,053	\$13,705,053	\$0	0.00%
	ENDING FUND BALANCE	\$6,679,787	\$9,260,729	\$11,400,407	\$13,705,053	\$10,882,548	\$9,450,365	(\$1,432,183)	(13.16%)
	Restricted to BSEP	\$5,875,110	\$8,396,699	\$10,490,980	\$12,764,234	\$9,793,623	\$8,318,475	(\$1,475,148)	(15.06%)
	Economic Uncertainties 3.0%	\$804,677	\$864,030	\$909,427	\$940,819	\$1,088,925	\$1,131,891	\$42,965	3.95%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	% Variance
REVENUE							
8621	Parcel Taxes	\$9,956,135	\$10,129,224	\$10,181,900	\$10,181,900	\$0	0.00%
8623	Parcel Tax Prior Year	\$0	\$0	\$20,000	\$20,000	\$0	0.00%
8660	Interest	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	\$9,956,135	\$10,129,224	\$10,201,900	\$10,201,900	\$0	0.00%
EXPENDITURES							
CERTIFICATED SALARIES							
1102	Teachers' Monthly Salaries	\$28,255	\$3,682,519	\$3,392,596	\$3,392,596	\$0	0.00%
1103	Substitutes Teachers Illness	\$0	(\$601)	\$0	\$0	\$0	0.00%
1104	Hourly Adult Ed Teaching	\$0	\$76,020	\$61,615	\$61,615	\$0	0.00%
1106	Hourly Extra Duty/Curriculum Development/ Adult	\$0	\$10,356	\$5,989	\$5,989	\$0	0.00%
1108	Non-Duty Days	\$0	\$6,201	\$4,204	\$4,204	\$0	0.00%
1116	Teacher Hourly/Daily/Subs Other	\$0	\$75,829	\$39,079	\$39,079	\$0	0.00%
1117	Teacher Stipend	\$25,000	\$9,316	\$42,629	\$42,629	\$0	0.00%
1151	Substitutes Cash-in-Lieu	\$0	\$0	\$190	\$190	\$0	0.00%
1202	Cert Pupil Support Monthly Salary	\$0	\$327,309	\$299,555	\$299,555	\$0	0.00%
1216	Hourly / Daily / Subs	\$0	\$5,474	\$3,411	\$3,411	\$0	0.00%
1217	Certificated Pupil Support	\$0	\$3	\$0	\$0	\$0	0.00%
1250	Certificated Cash-in-Lieu	\$0	(\$183)	\$0	\$0	\$0	0.00%
1302	Certificated Supervisor & Admin Monthly Salary	\$0	\$422,707	\$421,793	\$421,793	\$0	0.00%
1306	Supervisor & Admin Extra Duty	\$0	\$2,225	\$649	\$649	\$0	0.00%
1316	Supervisor & Admin Subs	\$0	\$3,744	\$8,084	\$8,084	\$0	0.00%
1317	Supervisor & Admin Stipend	\$0	\$0	\$0	\$0	\$0	0.00%
1350	Cash-In-Lieu	\$0	(\$31)	\$0	\$0	\$0	0.00%
1902	Other Certificated Salaries	\$4,871,400	\$96,598	\$160,107	\$160,107	\$0	0.00%
1916	Other Hourly Certificated Salaries	\$0	\$5,752	\$388	\$388	\$0	0.00%
1917	Certificated Stipend	\$0	(\$62)	\$0	\$0	\$0	0.00%
	Subtotal Certificated Salaries	\$4,924,655	\$4,723,175	\$4,440,289	\$4,440,289	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	Variance %
CLASSIFIED SALARIES							
2102	Instructional Aides Monthly Salary	\$0	\$430,949	\$425,852	\$425,852	\$0	0.00%
2103	Instructional Aides Substitute	\$0	(\$66)	\$0	\$0	\$0	0.00%
2112	Instructional Aides Overtime	\$0	\$0	\$15	\$15	\$0	0.00%
2116	Instructional Aides Hourly/Daily/Sub Other	\$0	\$37,073	\$24,685	\$24,685	\$0	0.00%
2117	Classified Stipends	\$0	(\$633)	\$0	\$0	\$0	0.00%
2146	Tutors - Hourly	\$0	\$0	\$1,626	\$1,626	\$0	0.00%
2150	Cash-In-Lieu	\$0	(\$352)	\$0	\$0	\$0	0.00%
2165	Student Workers	\$0	\$0	\$137	\$137	\$0	0.00%
2176	Adult School Instructor	\$0	\$350	\$255	\$255	\$0	0.00%
2182	Instructional Specialist Monthly Salary	\$0	\$63,862	\$54,420	\$54,420	\$0	0.00%
2186	Instructional Specialist Hourly	\$0	\$5,857	\$229	\$229	\$0	0.00%
2202	Classified Support Monthly Salary	\$0	\$733,432	\$701,985	\$701,985	\$0	0.00%
2203	Classified Support Subs	\$0	\$0	\$0	\$0	\$0	0.00%
2212	Classified Support Overtime	\$0	\$34,097	\$15,799	\$15,799	\$0	0.00%
2216	Classified Support Hourly/Daily Subs	\$0	\$31,554	\$31,947	\$31,947	\$0	0.00%
2250	Cash-in-Lieu	\$0	(\$3,037)	\$0	\$0	\$0	0.00%
2302	Classified Supervisor & Admin Monthly Salary	\$7,060	\$369,152	\$347,331	\$347,331	\$0	0.00%
2316	Classified Supervisor & Admin - Hourly/Daily	\$0	\$5,469	\$78	\$78	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$10,882	\$406,753	\$390,443	\$390,443	\$0	0.00%
2403	Clerical Tech & Office Sub	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Office Sub	\$0	\$11,221	\$8,063	\$8,063	\$0	0.00%
2416	Clerical Hourly Daily Subs Other	\$0	\$15,159	\$11,037	\$11,037	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$1,302	(\$299)	\$0	\$0	\$0	0.00%
2902	Other Classified Monthly Salary	\$2,210,277	\$82,248	\$97,990	\$97,990	\$0	0.00%
2912	Other Classified Overtime	\$0	\$2,886	\$125	\$125	\$0	0.00%
2916	Other Classified Hourly/Daily Subs Other	\$0	\$2,134	\$290	\$290	\$0	0.00%
2950	Cash-in-Lieu of Benefits	\$0	\$28	\$0	\$0	\$0	0.00%
	Subtotal Classified Salaries	\$2,229,521	\$2,227,839	\$2,112,307	\$2,112,307	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	% Variance
	EMPLOYEE BENEFITS						
3101	CA State Teachers Retirement System (STRS)-Certificated	\$807,180	\$732,478	\$735,017	\$735,017	\$0	0.00%
3102	CA State Teachers Retirement System (STRS)-Classified	\$391	\$1,212	\$390	\$390	\$0	0.00%
3201	Public Employees Retirement System (PERS)-Certificated	\$11,362	\$23,735	\$8,953	\$8,953	\$0	0.00%
3202	Public Employees Retirement System (PERS)-Classified	\$400,402	\$410,541	\$461,318	\$461,318	\$0	0.00%
3301	Medicare - Certificated	\$73,104	\$64,669	\$63,330	\$63,330	\$0	0.00%
3302	Medicare -Classified	\$30,489	\$31,439	\$30,460	\$30,460	\$0	0.00%
3311	FICA-Certificated	\$4,099	\$7,635	\$2,417	\$2,417	\$0	0.00%
3312	FICA-Classified	\$129,707	\$133,863	\$129,898	\$129,898	\$0	0.00%
3401	Health & Welfare - Certificated	\$24,630	\$5,008	\$17,411	\$17,411	\$0	0.00%
3402	Health & Welfare - Classified	\$12,782	\$7,712	\$13,739	\$13,739	\$0	0.00%
3501	State Unemployment Insurance-Certificated	\$3,046	\$4,484	\$52,788	\$52,788	\$0	0.00%
3502	State Unemployment Insurance-Classified	\$1,231	\$1,423	\$25,621	\$25,621	\$0	0.00%
3601	Workers' Compensation Insurance-Certificated	\$103,829	\$97,098	\$89,649	\$89,649	\$0	0.00%
3602	Workers' Compensation Insurance-Classified	\$43,028	\$45,849	\$43,137	\$43,137	\$0	0.00%
3701	Retiree Benefits - Certificated	\$43,542	\$42,639	\$38,119	\$38,119	\$0	0.00%
3702	Retiree Benefits - Classified	\$18,655	\$20,129	\$17,995	\$17,995	\$0	0.00%
	Subtotal Employee Benefits	\$1,707,477	\$1,629,913	\$1,730,242	\$1,730,242	\$0	0.00%
	BOOKS & SUPPLIES						
4350	Other Supplies	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
4380	Unallocated	\$25,246	\$0	\$11,388	\$11,388	\$0	0.00%
4390	Carryover Funds	\$0	\$0	\$0	\$0	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Books & Supplies	\$25,246	\$0	\$12,388	\$12,388	\$0	0.00%
	SVC, OTHER OPERATING SUPPLIES						
5200	Travel and Conferences	\$0	\$0	\$0	\$0	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	0.00%
5800	Professional/Consulting Services	\$295,001	\$183,060	\$233,007	\$233,007	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 04 - BERKELEY EDUCATOR RECRUITMENT AND RETENTION ACT (BERRA)
COMPARISON REPORT

Object Code	Description	Adopted Budget 2020-21 As of 6/24/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim vs. Adopted Budget 2021/22	% Variance
5831	Audit Expense	\$8,000	\$0	\$8,000	\$8,000	\$0	0.00%
	Subtotal Other Operating Supplies	\$303,001	\$183,060	\$241,007	\$241,007	\$0	0.00%
	CAPITAL OUTLAY						
6200	Buildings & Improvement of Buildings	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COST						
7310	Direct Support Charges	\$0	\$0	\$0	\$0	\$0	0.00%
7340	Indirect costs	\$423,498	\$404,324	\$448,092	\$448,092	\$0	0.00%
	Subtotal Dir Support /Ind. Costs	\$423,498	\$404,324	\$448,092	\$448,092	\$0	0.00%
	TOTAL EXPENDITURES	\$9,613,398	\$9,168,311	\$8,984,325	\$8,984,325	\$0	0.00%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$342,737	\$960,913	\$1,217,575	\$1,217,575	\$0	0.00%
	BEGINNING FUND BALANCE	\$0	\$0	\$960,913	\$960,913	\$0	0.00%
	ENDING FUND BALANCE	\$342,737	\$960,913	\$2,178,488	\$2,178,488	\$0	0.00%
	Restricted to BERRA	\$54,335	\$685,864	\$1,908,958	\$1,908,958	\$0	0.00%
	Economic Uncertainties 3.0%	\$288,402	\$275,049	\$269,530	\$269,530	\$0	0.00%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	0.00%

ADULT EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Audited Actuals 2019-2020 As of 06/30/20	Unaudited Actuals 2020-2021 As of 06/30/21	Adopted Budget 2021-2022 As of 6/23/21	First Interim Budget 2021-2022 As of 10/31/21	First Interim 2021-2022 vs. Adopted Budget 2021- 2022	% Variance
	REVENUE								
8290	All other Federal Revenue	\$819,931	\$859,242	\$711,105	\$598,272	\$598,272	\$671,174	\$72,902	12.19%
8590	All other State Revenue	\$3,134,437	\$3,399,542	\$3,574,039	\$3,397,801	\$3,475,792	\$3,559,533	\$83,741	2.41%
8660	Interest	\$1,324	\$878	\$2,110	(\$1,861)	\$3,000	\$3,000	\$0	0.00%
8671	Adult Education Fees	\$206,009	\$188,894	\$176,525	\$124,941	\$109,000	\$109,000	\$0	0.00%
8699	All other Local Revenue	\$2,190	\$55,103	\$602	\$0	\$300	\$300	\$0	0.00%
	TOTAL REVENUE	\$4,163,891	\$4,503,659	\$4,464,381	\$4,119,153	\$4,186,364	\$4,343,007	\$156,643	3.74%
	CERTIFICATED SALARIES								
1104	Hourly Adult Ed Teaching	\$1,379,980	\$1,345,458	\$1,296,849	\$1,113,025	\$1,047,699	\$1,047,699	\$0	0.00%
1106	Hrly Extra Duty/Curr Dev/Adult	\$139,886	\$138,184	\$131,828	\$151,300	\$98,991	\$368,678	\$269,687	272.44%
1116	Teacher Hourly/Daily	\$242,976	\$212,708	\$203,060	\$175,933	\$45,655	\$110,855	\$65,200	142.81%
1150	Cash in Lieu of Benefits	\$142,681	\$141,527	\$124,157	\$149,527	\$117,836	\$120,480	\$2,644	2.24%
1216	Hourly/Daily	\$51,798	\$47,745	\$46,923	\$68,071	\$21,741	\$21,741	\$0	0.00%
1250	Cash in Lieu of Benefits	\$9,089	\$9,069	\$5,573	\$8,168	\$10,250	\$10,250	\$0	0.00%
1302	Cert.Supvr/Admin Monthly Sal	\$254,628	\$259,123	\$263,429	\$270,117	\$538,227	\$538,227	\$0	0.00%
1306	Adm & Supvr Extra Duty	\$2,201	\$8,716	\$200	\$0	\$0	\$0	\$0	0.00%
1316	Adm & Supvr Subs	\$65,874	\$58,186	\$53,746	\$5,577	\$23,982	\$23,982	\$0	0.00%
	Subtotal	\$2,289,112	\$2,220,715	\$2,125,766	\$1,941,718	\$1,904,381	\$2,241,912	\$337,531	17.72%
	CLASSIFIED SALARIES								
2102	Instr Aides Monthly Salary	\$44,194	\$44,504	\$70,169	\$127,200	\$120,078	\$120,078	\$0	0.00%
2165	Tutors-Hourly	\$78,552	\$93,728	\$90,908	\$51,362	\$19,866	\$42,508	\$22,642	113.97%
2176	Adult School Instructors	\$0	\$0	\$0	\$5,131	\$4,555	\$4,555	\$0	0.00%
2202	Class Support Monthly Salary	\$177,873	\$184,488	\$190,935	\$193,481	\$203,880	\$203,880	\$0	0.00%
2203	Class Support Substitutes	\$130	\$2,214	\$0	\$0	\$0	\$0	\$0	0.00%
2212	Classified Support-Overtime	\$174	\$1,728	\$1,186	\$2,318	\$2,972	\$2,972	\$0	0.00%
2216	Class Support-Limited Term	\$7,405	\$6,132	\$4,216	\$0	\$0	\$0	\$0	0.00%
2250	Cash in Lieu of Benefits	\$6,639	\$3,715	\$5,533	\$7,981	\$0	\$0	\$0	0.00%
2402	Clerical Tech/Office Staff Salary	\$298,741	\$331,581	\$338,803	\$338,847	\$349,089	\$349,089	\$0	0.00%
2412	Clerical Tech & Office Staff OT	\$11,932	\$22,427	\$12,564	\$17,838	\$12,131	\$12,131	\$0	0.00%
2416	Clerical Limited Term	\$7,988	\$356	\$447	\$1,416	\$1,334	\$1,334	\$0	0.00%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Audited Actuals 2019-2020 As of 06/30/20	Unaudited Actuals 2020-2021 As of 06/30/21	Adopted Budget 2021-2022 As of 6/23/21	First Interim Budget 2021-2022 As of 10/31/21	First Interim 2021-2022 vs. Adopted Budget 2021- 2022	% Variance
2450	Cash in Lieu of Benefits	\$14,616	\$14,840	\$14,753	\$16,704	\$15,993	\$15,993	\$0	0.00%
	Subtotal	\$648,244	\$705,712	\$729,515	\$762,278	\$729,898	\$752,540	\$22,642	3.10%
	EMPLOYEE BENEFITS								
3101	State Teachers Retire.Sys.Cert	\$249,669	\$358,058	\$322,459	\$261,528	\$406,448	\$463,112	\$56,664	13.94%
3201	Public Emp Ret Sys Cert	\$5,895	\$10,321	\$8,250	\$2,119	\$0	\$0	\$0	0.00%
3202	Public Empl.Retire Sys. Class	\$77,256	\$129,638	\$111,864	\$127,735	\$154,196	\$154,196	\$0	0.00%
3301	Medicare-Certificated	\$31,845	\$30,963	\$22,105	\$27,303	\$23,855	\$28,712	\$4,857	20.36%
3302	Medicare-Classified	\$8,903	\$9,761	\$9,166	\$10,509	\$10,586	\$10,914	\$328	3.10%
3311	FICA-Certificated	\$11,048	\$10,534	\$6,528	\$8,943	\$400	\$400	\$0	0.00%
3312	FICA-Classified	\$38,067	\$41,738	\$42,541	\$44,933	\$45,258	\$46,662	\$1,404	3.10%
3401	Health & Welfare Cert. Pos	\$124,136	\$122,605	\$97,040	\$85,563	\$43,661	\$43,660	(\$1)	0.00%
3402	Health & Welfare Class. Pos	\$106,479	\$110,100	\$110,780	\$104,251	\$126,125	\$126,125	\$0	0.00%
3501	State Unemployment Cert	\$1,328	\$1,287	\$528	\$1,249	\$17,353	\$21,473	\$4,120	23.74%
3502	State Unemployment Ins. Class	\$376	\$410	\$174	\$536	\$8,925	\$9,203	\$278	3.11%
3601	Workers Comp Cert	\$46,925	\$45,525	\$43,708	\$39,805	\$33,628	\$40,493	\$6,865	20.41%
3602	Workers Comp Class	\$13,289	\$14,491	\$14,955	\$15,627	\$14,964	\$15,428	\$464	3.10%
3701	Retiree Benefits-Cert	\$18,314	\$16,375	\$19,399	\$17,574	\$5,280	\$8,294	\$3,014	57.08%
3702	Retiree Benefits-Class.	\$11,559	\$12,247	\$8,433	\$6,861	\$6,303	\$6,507	\$204	3.24%
	Subtotal	\$745,089	\$914,055	\$817,931	\$754,535	\$896,982	\$975,179	\$78,197	8.72%
	BOOKS AND SUPPLIES								
4100	Apprv Texts/Core Curr-Materials								
4150	Textbooks for Resale	\$104	(\$606)	(\$204)	\$0	\$0	\$0	\$0	0.00%
4200	Books & Other Ref. Materials	\$17,524	\$3,947	\$11,459	\$0	\$2,000	\$2,000	\$0	0.00%
4300	Materials and Supplies	(\$2,238)	(\$2,478)	(\$400)	(\$250)	\$0	\$0	\$0	0.00%
4350	Other Supplies	\$75,570	\$58,444	\$67,669	\$19,126	\$26,883	\$32,883	\$6,000	22.32%
4400	Equipment \$500-\$5000	\$46,744	\$47,498	\$13,842	\$78,986	\$230,000	\$500,714	\$270,714	117.70%
	Subtotal	\$137,704	\$106,805	\$92,366	\$97,862	\$258,883	\$535,597	\$276,714	106.89%
	SERVICES AND OTHER OPERATING EXPENSES								
5200	Travel and Conference	\$18,929	\$21,431	\$7,051	\$39	\$2,000	\$2,000	\$0	0.00%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Audited Actuals 2019-2020 As of 06/30/20	Unaudited Actuals 2020-2021 As of 06/30/21	Adopted Budget 2021-2022 As of 6/23/21	First Interim Budget 2021-2022 As of 10/31/21	First Interim 2021-2022 vs. Adopted Budget 2021- 2022	% Variance
5300	Dues And Memberships	\$2,140	\$1,270	\$1,320	\$1,070	\$1,300	\$1,300	\$0	0.00%
5510	Water/Sewage	\$15,032	\$18,957	\$15,769	\$7,610	\$19,000	\$19,000	\$0	0.00%
5520	Natural Gas	\$19,514	\$26,215	\$13,048	\$12,499	\$20,571	\$20,571	\$0	0.00%
5540	Garbage	\$15,000	\$8,200	\$15,510	\$5,830	\$15,433	\$15,433	\$0	0.00%
5550	Electricity	\$53,857	\$43,837	\$39,912	\$25,758	\$44,000	\$44,000	\$0	0.00%
5570	Alarm Service	\$1,364	\$1,488	\$1,488	\$1,364	\$1,300	\$1,300	\$0	0.00%
5600	Rentals,Leases and Repairs	\$5,508	\$5,729	\$3,826	\$0	\$2,000	\$2,000	\$0	0.00%
5610	Rentals and Leases	\$2,450	\$2,050	\$1,860	\$0	\$0	\$0	\$0	0.00%
5620	Maintenance Contracts	\$23,585	\$28,349	\$22,474	\$14,695	\$23,000	\$43,000	\$20,000	86.96%
5751	Field Trips - Interfund	\$0	\$224	\$0	\$0	\$500	\$500	\$0	0.00%
5752	Central Printing-Xerox	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0.00%
5800	Prof/Consulting & Oper Exp	\$82,106	\$81,960	\$75,323	\$59,056	\$35,900	\$392,603	\$356,703	993.60%
5820	Outside Printing	\$19,899	\$18,819	\$27,614	\$32,530	\$45,000	\$39,000	(\$6,000)	-13.33%
5839	Bank Fees	\$6,613	\$10,864	\$15,265	\$10,343	\$5,000	\$5,000	\$0	0.00%
5910	Postage/Mailings	\$10,700	\$9,842	\$8,806	\$9,954	\$10,000	\$25,524	\$15,524	155.24%
5920	Cellphone	\$728	\$691	\$805	\$660	\$0	\$0	\$0	0.00%
5950	Postage-Interfund	\$295	\$190	\$196	\$103	\$100	\$100	\$0	0.00%
	Subtotal	\$283,721	\$286,116	\$256,267	\$187,512	\$231,104	\$617,331	\$386,227	167.12%
	CAPITAL OUTLAY OVER \$5,000								
6400	Equipment	\$0	\$7,295	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$7,295	\$0	\$0	\$0	\$0	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COSTS								
7390	Indirect costs-interfund	\$188,225	\$158,376	\$158,906	\$145,193	\$165,116	\$216,536	\$51,420	31.14%
	Subtotal	\$188,225	\$158,376	\$158,906	\$145,193	\$165,116	\$216,536	\$51,420	31.14%
	TOTAL EXPENDITURES	\$4,292,095	\$4,399,075	\$4,180,749	\$3,889,098	\$4,186,364	\$5,339,095	\$1,152,731	27.54%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND-FUND 11- ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2017-2018 As of 06/30/18	Audited Actuals 2018-2019 As of 06/30/19	Audited Actuals 2019-2020 As of 06/30/20	Unaudited Actuals 2020-2021 As of 06/30/21	Adopted Budget 2021-2022 As of 6/23/21	First Interim Budget 2021-2022 As of 10/31/21	First Interim 2021-2022 vs. Adopted Budget 2021- 2022	% Variance
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$128,204)	\$104,584	\$283,631	\$230,055	\$0	(\$996,088)	(\$996,088)	0.00%
	OTHER FINANCING SOURCES/USES								
8919	Other Auth. Interfund Trans-in	\$70,000	\$60,000	\$0	\$0	\$0	\$0	\$0	0.00%
	NET INCREASE/DECREASE IN FUND BALANCE	(\$58,204)	\$164,584	\$283,631	\$230,055	\$0	(\$996,088)	(\$996,088)	0.00%
	BEGINNING FUND BALANCE	\$1,017,802	\$959,598	\$1,124,182	\$1,407,813	\$1,637,868	\$1,637,868	\$0	0.00%
	ENDING FUND BALANCE	\$959,598	\$1,124,182	\$1,407,813	\$1,637,868	\$1,637,868	\$641,780	(\$996,088)	-60.82%

CHILD DEVELOPMENT

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals 2017-2018 As of 6/30/2018	Audited Actuals 2018-2019 As of 6/30/2019	Audited Actuals 2019-2020 As of 6/30/2020	Unaudited Actuals 2020-2021 As of 6/30/2021	Adopted Budget 2021-2022 As of 6/23/2021	First Interim Budget 2021-2022 As of 10/31/2021	First Interim vs Adopted Budget 2021-2022	% Variance
REVENUE:									
Child Nutrition Programs	8220	\$216,653	\$221,036	\$141,033	\$26,112	\$190,000	\$190,000	\$0	0.00%
Other Federal Programs	8290	\$571,638	\$530,623	\$730,426	\$570,913	\$830,510	\$830,510	\$0	0.00%
Prior Year Revenue	8295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Federal Revenues		\$788,291	\$751,659	\$871,459	\$597,025	\$1,020,510	\$1,020,510	\$0	0.00%
Child Nutrition Programs	8520	\$10,659	\$10,978	\$6,366	\$1,378	\$10,000	\$10,000	\$0	0.00%
Children's Centers Apportionment	8530	\$0	\$0	\$0	\$0	\$0	\$107,400	\$107,400	0.00%
Prior Year Revenue	8535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Prior Year State Revenue	8599	\$0	\$345	\$0	\$184,730	\$0	\$0	\$0	0.00%
All Other State Revenue	8590	\$3,995,933	\$4,210,056	\$4,272,930	\$4,024,999	\$4,303,872	\$4,305,194	\$1,322	0.03%
Total State Revenues		\$4,006,592	\$4,221,379	\$4,279,296	\$4,211,107	\$4,313,872	\$4,422,594	\$108,722	2.52%
Interest	8660	\$2,156	\$2,091	\$3,189	\$8,541	\$0	\$0	\$0	0.00%
Children's Centers Fees	8673	\$279,460	\$465,093	\$420,229	\$2,252	\$0	\$290,000	\$290,000	0.00%
ther Local Revenue	8699	\$421,549	\$384,708	\$354,668	\$606,499	\$793,624	\$1,551,728	\$758,104	95.52%
Total Local Revenues		\$703,165	\$851,892	\$778,086	\$617,292	\$793,624	\$1,841,728	\$1,048,104	132.07%
Subtotal Revenue		\$5,498,048	\$5,824,930	\$5,928,841	\$5,425,424	\$6,128,006	\$7,284,832	\$1,156,826	18.88%
TOTAL REVENUE		\$5,498,048	\$5,824,930	\$5,928,841	\$5,425,424	\$6,128,006	\$7,284,832	\$1,156,826	18.88%
EXPENDITURES:									
Teachers' Salaries & Subs	1102	\$1,245,514	\$1,209,801	\$1,192,359	\$1,125,363	\$1,344,550	\$1,298,450	(\$46,100)	(3.43%)
Substitute Teachers Illness	1103	\$66,022	\$59,684	\$65,264	\$54,352	\$32,150	\$91,121	\$58,971	183.42%
Non-Duty Days	1108	\$74,731	\$78,777	\$112,946	\$90,795	\$70,796	\$80,796	\$10,000	14.13%
Teachers Hourly/daily/subs	1116	\$185,908	\$175,017	\$213,206	\$204,879	\$46,000	\$245,027	\$199,027	432.67%
Teacher Stipend	1117	\$27,907	\$25,212	\$7,200	\$19,954	\$44,400	\$69,400	\$25,000	56.31%
Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supervisors' Salaries	1302	\$364,366	\$340,401	\$331,451	\$329,158	\$344,797	\$419,499	\$74,702	21.67%
Admn & Sprvsr Sick Leave	1303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admn & Sprvsr Subs	1316	\$0	\$12,710	\$10,260	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu	1350	\$11,189	\$12,304	\$11,064	\$11,283	\$0	\$28,422	\$28,422	0.00%
Total Certified		\$1,975,637	\$1,913,906	\$1,943,750	\$1,835,784	\$1,882,693	\$2,232,715	\$350,022	18.59%
Instructional Aides' Salaries	2102	\$850,390	\$815,318	\$889,242	\$968,580	\$1,083,271	\$1,054,297	(\$28,974)	(2.67%)
Instructional Aides' Substitute	2103	\$136,843	\$183,452	\$120,456	\$11,536	\$37,088	\$58,431	\$21,343	57.55%
Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Support Hrly/Daily subs	2116	\$146,931	\$134,040	\$146,962	\$102,773	\$12,000	\$118,331	\$106,331	886.09%
Stipend	2117	\$21,102	\$20,202	\$28,800	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu	2150	\$37,592	\$20,185	\$26,107	\$33,143	\$31,000	\$31,000	\$0	0.00%
Instructional Special Monthly Salaries	2182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Classified Support Monthly Sal	2202	\$101,956	\$66,262	\$69,869	\$61,155	\$70,245	\$86,847	\$16,602	23.63%

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

DESCRIPTION	SACS	Audited Actuals 2017-2018 As of 6/30/2018	Audited Actuals 2018-2019 As of 6/30/2019	Audited Actuals 2019-2020 As of 6/30/2020	Unaudited Actuals 2020-2021 As of 6/30/2021	Adopted Budget 2021-2022 As of 6/23/2021	First Interim Budget 2021-2022 As of 10/31/2021	First Interim vs Adopted Budget 2021-2022	% Variance
Classified Support Overtime	OBJ								
Class Support Hrly/Daily subs	2212	\$16,075	\$16,730	\$27,325	\$1,524	\$0	\$0	\$0	0.00%
Cash In-Lieu of Benefits	2216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Spvrs & Admn Monthly Sal	2250	\$0	\$0	\$1,845	\$3,689	\$0	\$3,689	\$3,689	0.00%
Clerical/ Office Salaries	2302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical/ Office Sub.	2300/2402	\$203,354	\$182,136	\$194,349	\$222,689	\$215,219	\$234,810	\$19,591	9.10%
Clerical Tech/ Office Overtime	2403	\$6,973	\$7,807	\$3,177	\$315	\$0	\$0	\$0	0.00%
Other Classified Salaries /subs	2412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu	2416	\$2,909	\$9,518	\$5,098	\$3,391	\$0	\$2,653	\$2,653	0.00%
	2450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Classified		\$1,524,125	\$1,455,650	\$1,513,230	\$1,408,795	\$1,448,823	\$1,590,058	\$141,235	9.75%
STRS Instructional	3101	\$345,241	\$468,523	\$411,515	\$352,204	\$431,935	\$430,992	(\$943)	(0.22%)
STRS Non-instructional	3102	\$9,136	\$11,704	\$12,015	\$9,720	\$9,676	\$9,755	\$79	0.82%
PERS Instructional	3201	\$45,483	\$87,662	\$77,130	\$74,724	\$99,605	\$99,605	\$52,352	110.79%
PERS Non-instructional	3202	\$191,529	\$292,660	\$254,695	\$263,407	\$309,853	\$286,049	(\$23,804)	(7.68%)
OASDI Instructional	3311	\$17,660	\$21,898	\$23,487	\$21,181	\$12,789	\$28,259	\$15,470	120.96%
OASDI Non-instructional	3312	\$86,532	\$83,688	\$88,143	\$81,131	\$85,163	\$90,335	\$5,172	6.07%
Medicare Instructional	3301	\$27,210	\$27,080	\$20,830	\$25,720	\$20,906	\$29,693	\$2,943	11.00%
Medicare Non-instructional	3302	\$20,840	\$20,176	\$17,013	\$19,681	\$20,906	\$20,998	\$92	0.44%
H & W - Cert Pos	3401	\$178,549	\$185,959	\$172,367	\$143,865	\$188,453	\$149,698	(\$38,755)	(20.56%)
H & W - Classif	3402	\$298,647	\$263,849	\$256,518	\$259,778	\$357,578	\$294,480	(\$63,098)	(17.65%)
Dental Recapture - Certified	3403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Dental Recapture - Classified	3404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SUI - Certif	3501	\$1,151	\$1,137	\$534	\$2,173	\$23,301	\$23,916	\$615	2.64%
SUI - Classif	3502	\$884	\$852	\$435	\$795	\$17,565	\$17,565	\$0	0.00%
Workers Comp - Certif	3601	\$40,670	\$40,162	\$39,847	\$37,634	\$37,814	\$41,989	\$4,175	11.04%
Workers Comp- Classif	3602	\$31,254	\$30,111	\$31,024	\$28,880	\$29,552	\$31,553	\$2,001	6.77%
Retiree Benefits, Certif	3701	\$37,092	\$34,225	\$22,755	\$16,522	\$15,016	\$15,466	\$450	3.00%
Retiree Benefits, Classif	3702	\$26,342	\$22,673	\$16,736	\$12,679	\$12,290	\$12,290	\$0	0.00%
PERS Reduction, Certified	3801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
PERS Reduction, Classified	3802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Benefits		\$1,358,220	\$1,592,359	\$1,445,044	\$1,350,094	\$1,625,894	\$1,582,643	(\$43,251)	(2.66%)
Instructional Materials & Supplies	4300	\$24,225	\$7,205	\$17,851	\$40,160	\$5,000	\$92,418	\$87,418	1748.36%
Other Supplies	4350	\$21,605	\$35,344	\$28,752	\$153,728	\$9,008	\$166,372	\$157,364	1746.94%
Unallocated exp. / placeholder	4380	\$0	\$0	\$0	\$0	\$0	\$102,561	\$102,561	0.00%
Carry over funds	4390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment \$500 to \$5,000	4400	\$0	\$0	\$14,323	\$80,742	\$0	\$39,000	\$39,000	0.00%
Food Supplies	4710	\$9,187	\$16,419	\$9,864	\$10,512	\$0	\$30,000	\$30,000	0.00%
Total Books & Supplies		\$55,017	\$58,968	\$70,790	\$285,142	\$14,008	\$430,351	\$416,343	2972.18%
Consultants	5100	\$0	\$0	\$0	\$0	\$0	\$97,972	\$97,972	0.00%
Travel & Conferences	5200	\$0	\$120	\$393	\$0	\$7,605	\$5,605	(\$2,000)	(26.30%)
Travel / Training	5220/5230	\$0	\$103	\$692	\$0	\$0	\$0	\$0	0.00%
Dues & Memberships	5300	\$3,388	\$0	\$3,388	\$4,840	\$0	\$4,000	\$4,000	0.00%
Rentals, Leases & Repairs	5600	\$0	\$0	\$0	\$438	\$0	\$0	\$0	0.00%
Maintenance Contracts	5620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Service - Field Trips	5751	\$1,606	\$1,002	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

		Audited Actuals	Audited Actuals	Audited Actuals	Audited Actuals	Unaudited Actuals	Adopted Budget	First Interim Budget	First Interim vs Adopted Budget	% Variance			
		2017-2018 As of 6/30/2018	2018-2019 As of 6/30/2019	2019-2020 As of 6/30/2020	2020-2021 As of 6/30/2021	2021-2022 As of 6/23/2021	2021-2022 As of 10/31/2021	2021-2022 As of 10/31/2021	2021-2022 As of 10/31/2021				

NUTRITION

SERVICES

(CAFETERIA
FUND)

BERKELEY UNIFIED SCHOOL DISTRICT										
Fund 13 - Cafeteria Fund										
Year-to-Year Comparison										
Object Code	DESCRIPTION	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	% Variance	
8220	Federal Reimbursement	1,646,652	1,848,853	1,247,631	1,499,098	1,750,000	3,348,153	1,598,153	91.32%	
8520	State Reimbursement	141,240	123,069	94,978	133,548	144,853	269,853	125,000	86.29%	
8525	State Reimbursement Prior Yr.	25,819	86,458	480	0	0	0	0	0.00%	
8590	All Other state Revenue	0	0	110	0	0	0	0	0.00%	
8634	Student Meals & A La Carte	503,874	531,302	419,927	-3,355	500,000	5,000	-495,000	-99.00%	
8660	Interest	211	(648)	(3,484)	-5,320	0	0	0	0.00%	
8699	Other Local Income	19,952	33,800	28,310	2,740	15,000	15,000	0	0.00%	
5755	Child Development	582,940	638,256	406,729	79,688	649,456	649,456	0	0.00%	
	SUBTOTAL - REVENUE	2,920,689	3,261,090	2,194,681	1,706,399	3,059,309	4,287,462	1,228,153	40.14%	
8919	Interfund Transfer	988,497	632,542	734,521	1,305,376	728,153	0	-728,153	-100.00%	
	TOTAL REVENUE	3,919,186	3,893,632	2,929,202	3,011,775	3,787,462	4,287,462	500,000	13.20%	
	EXPENDITURES:									
2202	Food Workers Salary	915,287	920,916	629,366	881,137	1,091,709	1,091,709	0	0.00%	
2212	Food Workers Overtime	1,093	729	586	0	1,000	1,000	0	0.00%	
2216	Food Workers Hourly	105,366	92,233	59,279	25,222	50,000	50,000	0	0.00%	
2250	Cash in lieu (TSA)	105,698	83,439	66,324	100,485	103,200	103,200	0	0.00%	
2302	Classified Supervisor and Admin Salary	464,397	312,953	282,076	439,723	445,665	445,665	0	0.00%	
2316	Classified Supervisor and Admin-Limited Term	21	458	0	0	1,000	1,000	0	0.00%	
2350	Cash in lieu (TSA)	20,463	22,739	20,284	22,783	24,000	24,000	0	0.00%	
2402	Clerical Salary	132,553	140,764	106,210	145,645	146,348	146,348	0	0.00%	
2450	Cash in Lieu of Benefits	3,632	3,716	1,844	0	0	0	0	0.00%	
	SUBTOTAL - SALARIES	1,748,510	1,577,947	1,165,969	1,614,995	1,862,922	1,862,922	0	0.00%	

BERKELEY UNIFIED SCHOOL DISTRICT										
Fund 13 - Cafeteria Fund										
Year-to-Year Comparison										
Object Code	DESCRIPTION	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	% Variance	
3102	CA State Teachers Retirement System (STRS)	0	0	265	0	0	0	0	0.00%	
3202	Public Employees Retirement System (PERS)	217,412	325,486	198,981	287,947	385,747	385,747	0	0.00%	
3302	Medicare	24,650	22,351	13,244	23,042	26,844	26,844	0	0.00%	
3312	FICA	105,338	95,571	71,060	98,322	113,868	113,868	0	0.00%	
3402	Health & Welfare	274,328	258,563	149,271	225,007	378,198	378,198	0	0.00%	
3502	State Unemployment Insurance	1,016	915	403	944	22,774	22,774	0	0.00%	
3602	Workers' Compensation	35,908	32,348	23,929	33,025	37,947	37,947	0	0.00%	
3702	Retirement Benefits	32,716	30,204	15,378	14,535	15,163	15,163	0	0.00%	
	SUBTOTAL - BENEFITS	691,367	765,438	472,531	682,823	980,541	980,541	0	0.00%	
4350	Supplies	7,521	6,831	8,555	6,591	7,500	7,500	0	0.00%	
4400	Equipment	0	0	11,569	1,555	3,000	3,000	0	0.00%	
4600	Fuel Gasoline	0	0	0	305	1,000	1,000	0	0.00%	
4710	Food Items	1,183,263	1,133,035	885,275	237,496	500,000	900,565	400,565	80.11%	
4790	Non- food Items	36,419	28,451	30,680	30,158	50,000	207,393	157,393	314.79%	
	SUBTOTAL - MATERIALS & SUPPLIES	1,227,203	1,168,317	936,079	276,105	561,500	1,119,458	557,958	99.37%	
5200	Travel / Conference	430	2,420	574	288	2,000	2,000	0	0.00%	
5600	Rental, Lease & Repairs	59,784	60,403	72,441	29,828	60,000	60,000	0	0.00%	
5750	Direct Cost Transfer - Interfund Services	0	(1,330)	43,218	50,882	50,882	50,882	0	0.00%	
5752	Central Printing	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%	
5759	Transportation Department Charges	8,549	0	0	0	4,000	4,000	0	0.00%	
5800	Professional/Consulting Services	18,604	14,311	12,850	38,855	65,000	65,000	0	0.00%	
5820	Outside Printing	10,220	10,220	0	11,600	20,000	20,000	0	0.00%	
5839	Bank Fees	19,356	6,010	9,553	7,249	1,000	1,000	0	0.00%	
5885	Unallocated Expenses	25,955	30,063	45,954	0	0	0	0	0.00%	
5910	Postage/Mailing	0	0	0	0	100	100	0	0.00%	
5920	Cell Phone	3,372	2,786	3,713	3,209	5,000	5,000	0	0.00%	
5950	Postage - Interfund	2,626	3,820	2,173	1,836	3,910	3,910	0	0.00%	
	TOTAL CONTRACTS	149,896	129,703	191,476	144,747	212,892	212,892	0	0.00%	
7350	Direct Support Cost	50,882	50,882	0	0	0	0	0	0.00%	
7390	Indirect Support Cost	169,137	162,470	155,813	125,615	169,607	191,129	21,522	12.69%	
		220,019	213,352	155,813	125,615	169,607	191,129	21,522		

BERKELEY UNIFIED SCHOOL DISTRICT									
Fund 13 - Cafeteria Fund									
Year-to-Year Comparison									
Object Code	DESCRIPTION	Audited Actuals 2017-18 As of 6/30/18	Audited Actuals 2018-19 As of 6/30/19	Audited Actuals 2019-20 As of 6/30/20	UnAudited Actuals 2020-21 As of 6/30/21	Adopted Budget 2021-22 As of 6/23/21	1st Interim Budget 2021-22 As of 10/31/21	1st Interim 2021/22 vs. Adopted Budget 2021/22	% Variance
	TOTAL EXPENDITURES	4,036,995	3,854,757	2,921,868	2,844,284	3,787,462	4,366,942	579,480	15.30%
	Excess/ (deficiency) of Revenue over Expenditures	(117,809)	38,875	7,334	167,491	0	(79,480)	(79,480)	0.00%
	BEGINNING BALANCE	221,600	103,791	142,667	150,000	317,491	317,491	0	0.00%
	ENDING BALANCE	103,791	142,666	150,001	317,491	317,491	238,011	(79,480)	-25.03%

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTION

PART A - GENERAL FUND 01 (EXCLUDING PARCEL TAX FUNDS 02-08)

PART B- COMBINED GENERAL FUND (INCLUDES PARCEL TAX FUNDS 02-08)

PREFACE:

There are inherent limitations with any forecast of financial data. These limitations include unanticipated changes in enrollment trends and changing economic conditions, so the projections should be evaluated as an approximation based on certain criteria and assumptions, rather than a precise projection of the District's financial condition. As a result, multi-year financial forecasts do not serve as an exact prediction of numbers. Nonetheless, the projection should be updated at each interim financial reporting period in an effort to utilize the most current data.

Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator and are based on the enacted budget for 2021-22.

FISCAL YEAR 2022-23

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

A 2.65% Cost Of Living Adjustment (COLA) is projected for 2022-23, however LCFF revenue is projected to decrease by \$3.1 million and Supplemental Revenue is projected to decrease by \$.1 million. The decrease in revenue is based on a reduction of 600 ADA including the number English language learners, pupils eligible for free-and-reduced price meals and foster youth. Supplemental revenue is decreasing based on the rolling average for Unduplicated Pupil Percentage. In 2021-22, the District is using prior year ADA as a basis for calculating LCFF revenue, however in 2022-23, the District will use actual 2021-22 ADA to calculate revenue. The District will closely monitor and track enrollment and ADA due to the significant impact on LCFF revenue.

FEDERAL

In fiscal years 2019-20, 2020-21 and 2021-22, the District received or will receive a significant level of Federal funding to mitigate the effects of the COVID pandemic on schools. In 2022-23, the loss of these one-time funds is reflected in a reduction of \$9.2 million dollars of Federal Revenue. No COLA is applied to Federal funds.

STATE

In 2019-20, 2020-21 and 2021-22, the District received or will receive a significant level of State funding to mitigate the effects of the COVID pandemic on schools. In 2022-23, the loss of these one-time funds is reflected in a reduction of \$7.2 million dollars in restricted funds. There is no change in unrestricted funding. State revenue includes Lottery funds calculated on a per ADA rate that is provided in the Dartboard. The Dartboard rates for State Lottery for FY 2022-23 are \$163.00 per ADA for Unrestricted Lottery funds and \$65.00 per ADA for Proposition 20 lottery funds that must be used to purchase instructional materials.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-Year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff.

Restricted Certificated salaries are projected to decrease by \$3.3 million and Classified salaries are projected to decrease by \$.9 million as a result of the elimination of one-time expenditures funded by COVID revenues. The reduction includes the prior year 1% salary increase and the elimination of the 3.5% one-time bonus.

Benefit costs are projected to remain the same however this is due to the reduction of benefits due to reduced salaries, offset by increases in the STRS and PERS rates. The increase in the STRS rate is 2.18% and the increase in the PERS rate is 3.19%. The State Unemployment Insurance rate is expected to decrease or return to its pre-pandemic rate.

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

School Services of California provide the Budget Assumption for inflation in the Dartboard. A California Price Index (CPI) of 2.65% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures. No inflation factor was projected in per pupil allocation of instructional supplies from the Unrestricted General Fund. Sites will be required to reduce spending to compensate for inflation factors.

One-time expenses of \$3.2 million from 2021-22 have been eliminated from 2022-23, including COVID related expenses funded by the General Fund, and expenses for the implementation of Infinite Campus, the conversion from QSS to ESCAPE financial software and funds for renaming various schools.

PROJECTED ENDING FUND BALANCE

When the budget was adopted, multi-year projections identified the need for up to \$4.6 million in budget adjustments (either reductions in General Fund expenditures and or increases in General Fund revenues to ensure the district meets its state-required 3% reserve. The reductions are primarily due to the loss of ADA. The Alameda County Office of Education requires the Board to approve a list identifying these reductions at First Interim.

Deficit spending totals \$2.1 million. The **Unrestricted General Fund 01** ending fund balance is expected to be \$1.3 million.

FISCAL YEAR 2023-24

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

A 3.11% COLA is projected for 2023-24. LCFF revenue is projected to increase by \$2.9 million due the COLA. Supplemental Revenue is projected to increase by \$.2 million.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-Year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff.

Benefit costs are projected to increase due to 1% increase in the PERS rate. There is no projected increase in the STRS rates in 2023-24.

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

The budget assumption for inflation is provided in a Dartboard by School Services of California. A California Price Index (CPI) of 2.23% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures.

PROJECTED ENDING FUND BALANCE

Deficit spending totals \$.4 million. The **Unrestricted General Fund 01** ending fund balance is expected to be \$.9 million.

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2021-22 First Interim Budget

Fund 01 Only - Not including Parcel Tax Funds	2021-22			2022-23			2023-24		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	91,965,649		92,689,790	89,032,783		89,756,924	91,600,580		92,324,721
Supplemental LCFF Funding	5,225,985	-	5,225,985	5,098,150	-	5,098,150	5,399,705	-	5,399,705
Total LCFF Funding	97,191,634	-	97,915,775	94,130,933	-	94,855,074	97,000,285	-	97,724,426
LCFF/Special Ed Property Tax Transfers	-	724,141	724,141	-	724,141	-	-	724,141	-
LCFF funding after Transfers	97,191,634	724,141	98,639,916	94,130,933	724,141	94,855,074	97,000,285	724,141	97,724,426
Federal Revenues	0	13,627,484	13,627,484	0	4,469,697	4,469,697	0	4,469,697	4,469,697
Other State Revenues	1,822,862	19,152,103	20,974,965	1,822,862	11,974,409	13,797,271	1,822,862	11,974,409	13,797,271
Local Revenues	2,457,889	10,789,650	13,247,539	2,457,889	8,807,715	11,265,604	2,457,889	8,807,715	11,265,604
TOTAL REVENUES	101,472,385	44,293,378	146,489,904	98,411,684	25,975,962	124,387,646	101,281,036	25,975,962	127,256,998
EXPENDITURES									
Certificated Salaries	48,933,117	14,738,972	63,672,089	49,331,863	11,412,665	60,744,528	49,825,182	11,526,791	61,351,973
Classified Salaries	16,140,532	10,699,385	26,839,917	16,405,082	9,694,621	26,099,703	16,841,457	9,952,498	26,793,955
Benefits	23,165,287	15,251,730	38,417,017	24,450,168	13,213,063	37,663,230	24,664,372	13,545,460	38,209,832
Books and Supplies	2,811,030	6,467,350	9,278,380	2,788,030	3,708,054	6,496,084	2,788,030	3,200,717	5,988,747
Services and Other Operating Exp.	10,976,065	22,518,466	33,494,531	8,139,727	13,201,020	21,340,747	8,139,727	11,394,854	19,534,581
Capital Outlay	58,450	0	58,450	58,450	155,496	213,946	58,450	134,221	192,671
Transfer of Indirect Costs	(4,666,805)	1,329,189	(3,337,616)	(3,979,426)	649,189	(3,330,237)	(3,917,314)	554,571	(3,362,743)
Budget Adjustments				(4,600,000)	0	(4,600,000)	(4,600,000)	0	(4,600,000)
TOTAL EXPENDITURES	97,417,676	71,005,642	168,423,318	92,593,894	52,034,107	144,628,001	93,799,904	50,309,112	144,109,016
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,054,709	(26,712,264)	(21,933,414)	5,817,790	(26,058,145)	(20,240,355)	7,481,132	(24,333,150)	(16,852,018)
OTHER SOURCES & (USES) - See Attached									
Interfund Transfers Out	(215,132)	0	(215,132)	(215,132)	0	(215,132)	(215,132)	0	(215,132)
Other Uses In	0	0	0	0	0	0	0	0	0
Other Uses Out	0	0	0	0	0	0	0	0	0
Contrib./Restricted Programs	(7,710,323)	24,233,151	16,522,828	(7,710,323)	24,233,151	16,522,828	(7,710,323)	24,233,151	16,522,828
TOTAL OTHER SOURCES & USES	(5,617,455)	24,233,151	18,615,696	(7,925,455)	24,233,151	16,307,696	(7,925,455)	24,233,151	16,307,696
CHANGE TO FUND BALANCE	(1,562,746)	(2,479,113)	(3,317,718)	(2,107,665)	(1,824,994)	(3,932,659)	(444,323)	(99,999)	(544,322)

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2021-22 First Interim Budget

Fund 01 Only - Not including Parcel Tax Funds		2021-22			2022-23			2023-24		
		UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Beginning Fund Balance		5,003,956	4,704,106	9,708,062	3,441,210	2,224,993	5,666,203	1,333,545	399,999	1,733,544
Ending Fund Balance		3,441,210	2,224,993	6,390,344	1,333,545	399,999	1,733,544	889,222	300,000	1,189,222
Components of Ending Fund Balance										
Revolving Cash		100,000		100,000	100,000		100,000	100,000		100,000
Commitment for Common Core		-		-	-		-	-		-
Commitment for BSEP Program Support		-		-	-		-	-		-
Assignments										
EIA Replacement Carryover		-		-	-		-	-		-
CTE Position		-		-						
Supplemental Grant LCAP		1,000,000		1,000,000	890,000		890,000	780,000		780,000
Designations for Board Priorities		-		-	-		-	-		-
Economic Uncertainties - 3%		597,829		597,829	(127,928)		(127,928)	(155,430)		(155,430)
Legally restricted		-	2,224,993	2,224,993	-	399,999	399,999	-	300,000	300,000
Unappropriated Fund Balance		1,743,381		1,743,381	471,473		471,473	164,652		164,652
Ending Fund Balance		3,441,210	2,224,993	5,666,203	1,333,545	399,999	1,733,544	889,222	300,000	1,189,222

Summary of Other Sources and Uses

Fund 01 Only - Not including Parcel Tax Funds

FY 2021-22 First Interim Budget

Fund 01 Only - Not including Parcel Tax Funds	2021-22		2022-23		2023-24	
	UNRESTRICTED	RESTRICTED Combined	UNRESTRICTED	RESTRICTED Combined	UNRESTRICTED	RESTRICTED Combined
OTHER SOURCES & (USES):						
INTERFUND TRANSFERS IN						
From Fund 20 - Post Employment Benefits	2,308,000	2,308,000				
TOTAL INTERFUND TRANSFERS IN	2,308,000	2,308,000				
INTERFUND TRANSFERS						
To Fund 67 - Self Insurance	(215,132)	(215,132)	(215,132)	(215,132)	(215,132)	(215,132)
To Fund 13 - Cafeteria Fund	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS OUT	(215,132)	(215,132)	(215,132)	0	(215,132)	0
CONTRIBUTIONS:						
Contributions In						
BSEP Contribution	16,522,828	16,522,828	16,522,828	16,522,828	16,522,828	16,522,828
Contributions Out						
Special Ed	(24,233,151)	24,233,151	(24,233,151)	24,233,151	(24,233,151)	24,233,151
NET CONTRIBUTIONS	(7,710,323)	24,233,151	(7,710,323)	24,233,151	(7,710,323)	24,233,151
TOTAL OTHER SOURCES & USES	(5,617,455)	24,233,151	(7,925,455)	24,233,151	(7,925,455)	24,233,151
		20,923,696		16,307,696		16,307,696

MULTI-YEAR PROJECTIONS

Berkeley Unified School District
FY 2021-22 First Interim Budget

Consolidated Funds 01-08	2021-22			2022-23			2023-24		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	91,965,649	724,141	92,689,790	89,032,783	724,141	89,756,924	91,600,580	724,141	92,324,721
Supplemental LCFF Funding	5,225,985	-	5,225,985	5,098,150	-	5,098,150	5,399,705	-	5,399,705
Total LCFF Funding	97,191,634	724,141	97,915,775	94,130,933	724,141	94,855,074	97,000,285	724,141	97,724,426
Federal Revenues	0	13,627,484	13,627,484	0	4,469,697	4,469,697	0	4,469,697	4,469,697
Other State Revenues	1,822,862	19,152,103	20,974,965	1,822,862	11,974,409	13,797,271	1,822,862	11,974,409	13,797,271
Local Revenues	53,501,791	10,789,650	64,291,441	55,094,374	8,807,715	63,902,089	57,038,255	8,807,715	65,845,970
TOTAL REVENUES	152,516,287	44,293,378	196,809,665	151,048,169	25,975,962	177,024,131	155,861,402	25,975,962	181,837,364
EXPENDITURES									
Certificated Salaries	61,969,473	14,738,972	76,708,445	62,498,583	11,412,665	73,911,247	63,123,569	11,526,791	74,650,360
Classified Salaries	21,721,986	13,240,048	34,962,034	22,135,003	12,302,865	34,437,868	22,723,794	12,630,121	35,353,915
Benefits	29,317,327	16,372,178	45,689,505	31,284,448	14,446,518	45,730,966	31,643,527	14,838,501	46,482,029
Books and Supplies	5,714,115	6,938,350	12,652,465	5,454,248	4,191,158	9,645,407	5,456,636	3,670,894	9,127,530
Services and Other Operating Exp.	13,561,937	23,603,083	37,165,020	10,783,052	13,697,479	24,480,531	10,677,146	11,994,479	22,671,625
Capital Outlay	58,450	95,000	153,450	58,450	155,496	213,946	58,450	134,221	192,671
Other Outgo	0	550	550	0	0	0	0	0	0
Transfer of Indirect Costs	(2,266,694)	1,602,631	(664,063)	(2,045,040)	896,048	(1,148,992)	(1,970,140)	813,310	(1,156,830)
Budget Adjustments				(4,600,000)		(4,600,000)	(4,600,000)		(4,600,000)
TOTAL EXPENDITURES	130,076,594	76,590,812	206,667,406	125,568,744	57,102,229	182,670,974	127,112,981	55,608,318	182,721,299
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,439,693	(32,297,434)	(9,857,741)	25,479,425	(31,126,267)	(5,646,842)	28,748,421	(29,632,356)	(883,935)
OTHER SOURCES & (USES):									
Interfund Transfers In	2,308,000	0	2,308,000	0	0	0	0	0	0
Interfund Transfers Out	(215,132)	0	(215,132)	(215,132)	0	(215,132)	(215,132)	0	(215,132)
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Other Uses Out	0	0	0	0	0	0	0	0	0
Contrib./Restricted Programs	(29,551,654)	29,551,654	0	(29,567,940)	29,567,940	0	(29,532,357)	29,532,357	0
TOTAL OTHER SOURCES & USES	(27,458,786)	29,551,654	2,092,868	(29,783,072)	29,567,940	(215,132)	(29,747,489)	29,532,357	(215,132)
CHANGE TO FUND BALANCE	(5,019,093)	(2,745,780)	(7,764,873)	(4,303,647)	(1,558,327)	(5,861,974)	(999,068)	(99,999)	(1,099,067)

MULTI-YEAR PROJECTIONS

Berkeley Unified School District
FY 2021-22 First Interim Budget

Consolidated Funds 01-08	2021-22			2022-23			2023-24		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Beginning Fund Balance	21,063,656	4,704,106	25,767,762	16,044,563	1,958,326	18,002,889	11,740,916	399,999	12,140,915
Ending Fund Balance	16,044,563	1,958,326	18,002,889	11,740,916	399,999	12,140,915	10,741,848	300,000	11,041,847
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Reserve for Parcel Tax Fund Balance	10,960,345		10,960,345	8,270,920		8,270,920	7,206,093		7,206,093
Supplemental Grant LCAP	1,000,000		1,000,000	890,000		890,000	780,000		780,000
Economic Uncertainties - 3%	2,240,836		2,240,836	1,523,594		1,523,594	1,513,406		1,513,406
Legally restricted		1,958,326	1,958,326		399,999	399,999		300,000	300,000
Unappropriated Fund Balance	1,743,382	-	1,743,382	956,402	-	956,402	1,142,349	-	1,142,349
Ending Fund Balance	16,044,563	1,958,326	18,002,889	11,740,916	399,999	12,140,915	10,741,848	300,000	11,041,847

SACS

SOFTWARE

G = General Ledger Data; S = Supplemental Data

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

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 08, 2021

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Pauline Follansbee

Telephone: (510) 644-8593

Title: Asst. Superintendent Business Services

E-mail: paulinefollansbee@berkeley.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	

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

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

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

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	96,920,907.00	96,920,907.00	16,331,688.57	97,191,635.00	270,728.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,822,862.00	1,822,862.00	45,250.85	1,822,862.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,501,791.00	53,501,791.00	1,562,817.02	53,501,791.00	0.00	0.0%
5) TOTAL, REVENUES			152,245,560.00	152,245,560.00	17,939,756.44	152,516,288.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	61,818,358.00	61,818,358.00	15,954,638.79	61,969,473.00	(151,115.00)	-0.2%
2) Classified Salaries		2000-2999	21,613,112.57	21,613,112.57	6,212,233.85	21,721,985.57	(108,873.00)	-0.5%
3) Employee Benefits		3000-3999	29,173,722.43	29,173,722.43	7,182,160.31	29,317,327.43	(143,605.00)	-0.5%
4) Books and Supplies		4000-4999	3,522,958.00	3,522,958.00	366,457.20	5,714,115.43	(2,191,157.43)	-62.2%
5) Services and Other Operating Expenditures		5000-5999	11,121,017.00	11,121,017.00	3,795,610.21	13,561,937.00	(2,440,920.00)	-21.9%
6) Capital Outlay		6000-6999	58,450.00	58,450.00	0.00	58,450.00	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	(1,385,063.00)	(1,385,063.00)	0.00	(2,000,027.00)	614,964.00	-44.4%
9) TOTAL, EXPENDITURES			125,922,555.00	125,922,555.00	33,511,100.36	130,343,261.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,323,005.00	26,323,005.00	(15,571,343.92)	22,173,026.57		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	2,308,000.00	2,308,000.00	New
b) Transfers Out		7600-7629	943,285.00	943,285.00	0.00	215,132.00	728,153.00	77.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(29,587,714.00)	(29,587,714.00)	0.00	(29,551,654.00)	36,060.00	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,530,999.00)	(30,530,999.00)	0.00	(27,458,786.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,207,994.00)	(4,207,994.00)	(15,571,343.92)	(5,285,759.43)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,063,656.21	21,063,656.21		21,063,656.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,063,656.21	21,063,656.21		21,063,656.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,063,656.21	21,063,656.21		21,063,656.21		
2) Ending Balance, June 30 (E + F1e)			16,855,662.21	16,855,662.21		15,777,896.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,162,933.00	8,162,933.00		11,693,677.97		
Supplemental LCAP Grant	0000	9780	800,000.00					
Parcel Taxes	0000	9780	7,096,313.97					
Parcel Taxes	1100	9780	266,619.03					
Supplemental LCAP Grant	0000	9780		800,000.00				
Parcel Taxes	0000	9780		7,096,313.97				
Parcel Taxes	1100	9780		266,619.03				
Supplemental LCAP Grant	0000	9780				1,000,000.00		
Parcel Taxes	0000	9780				5,376,643.03		
Parcel Taxes	1100	9780				5,175,279.99		
Parcel Taxes	1400	9780				141,754.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,798,936.25	1,798,936.25		2,240,835.76		
Unassigned/Unappropriated Amount		9790	6,793,792.96	6,793,792.96		1,743,383.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	42,961,486.00	42,961,486.00	12,135,430.00	40,390,510.00	(2,570,976.00)	-6.0%
Education Protection Account State Aid - Current Year		8012	1,885,132.00	1,885,132.00	471,302.00	1,885,138.00	6.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	212,781.00	212,781.00	0.00	211,294.00	(1,487.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	38,053,323.00	38,053,323.00	1,936,879.39	39,824,554.00	1,771,231.00	4.7%
Unsecured Roll Taxes		8042	2,491,280.00	2,491,280.00	1,633,201.35	2,569,013.00	77,733.00	3.1%
Prior Years' Taxes		8043	(161,744.00)	(161,744.00)	33,625.01	(106,507.00)	55,237.00	-34.2%
Supplemental Taxes		8044	883,040.00	883,040.00	121,250.82	867,134.00	(15,906.00)	-1.8%
Education Revenue Augmentation Fund (ERAF)		8045	10,155,463.00	10,155,463.00	0.00	11,016,307.00	860,844.00	8.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	440,146.00	440,146.00	0.00	534,192.00	94,046.00	21.4%
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			96,920,907.00	96,920,907.00	16,331,688.57	97,191,635.00	270,728.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			96,920,907.00	96,920,907.00	16,331,688.57	97,191,635.00	270,728.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	391,783.00	391,783.00	0.00	391,783.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,404,079.00	1,404,079.00	45,250.85	1,404,079.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,822,862.00	1,822,862.00	45,250.85	1,822,862.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	50,956,902.00	50,956,902.00	547,248.72	50,956,902.00	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	20,000.00	20,000.00	67,806.26	120,000.00		
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	444,400.00	444,400.00	92,810.47	444,400.00	0.00	0.0%
Interest		8660	347,000.00	347,000.00	0.00	347,000.00	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	200,000.00	200,000.00	55,274.58	200,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,533,489.00	1,533,489.00	799,676.99	1,433,489.00	(100,000.00)	-6.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,501,791.00	53,501,791.00	1,562,817.02	53,501,791.00	0.00	0.0%
TOTAL, REVENUES			152,245,560.00	152,245,560.00	17,939,756.44	152,516,288.00	270,728.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	51,623,570.00	51,623,570.00	12,829,186.61	51,662,175.00	(38,605.00)	-0.1%
Certificated Pupil Support Salaries		1200	3,415,812.00	3,415,812.00	844,824.79	3,433,362.00	(17,550.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,948,263.00	5,948,263.00	2,076,585.15	6,059,763.00	(111,500.00)	-1.9%
Other Certificated Salaries		1900	830,713.00	830,713.00	204,042.24	814,173.00	16,540.00	2.0%
TOTAL, CERTIFICATED SALARIES			61,818,358.00	61,818,358.00	15,954,638.79	61,969,473.00	(151,115.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,440,296.57	1,440,296.57	370,825.80	1,570,395.57	(130,099.00)	-9.0%
Classified Support Salaries		2200	9,816,003.00	9,816,003.00	2,792,033.70	9,986,751.00	(170,748.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	3,240,126.00	3,240,126.00	979,688.55	3,047,362.00	192,764.00	5.9%
Clerical, Technical and Office Salaries		2400	5,617,515.00	5,617,515.00	1,616,080.10	5,617,020.00	495.00	0.0%
Other Classified Salaries		2900	1,499,172.00	1,499,172.00	453,605.70	1,500,457.00	(1,285.00)	-0.1%
TOTAL, CLASSIFIED SALARIES			21,613,112.57	21,613,112.57	6,212,233.85	21,721,985.57	(108,873.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,375,163.00	10,375,163.00	2,702,361.87	10,425,051.00	(49,888.00)	-0.5%
PERS		3201-3202	4,530,996.00	4,530,996.00	1,206,060.29	4,556,243.00	(25,247.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	2,555,061.87	2,555,061.87	692,646.48	2,576,418.87	(21,357.00)	-0.8%
Health and Welfare Benefits		3401-3402	8,202,616.00	8,202,616.00	1,816,183.15	8,238,656.00	(36,040.00)	-0.4%
Unemployment Insurance		3501-3502	1,032,510.67	1,032,510.67	110,763.34	1,033,079.67	(569.00)	-0.1%
Workers' Compensation		3601-3602	1,766,306.79	1,766,306.79	454,421.86	1,773,567.79	(7,261.00)	-0.4%
OPEB, Allocated		3701-3702	711,068.10	711,068.10	199,723.32	714,311.10	(3,243.00)	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,173,722.43	29,173,722.43	7,182,160.31	29,317,327.43	(143,605.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,716.00	3,716.00	0.00	3,716.00	0.00	0.0%
Books and Other Reference Materials		4200	139,613.00	139,613.00	27,256.84	135,451.00	4,162.00	3.0%
Materials and Supplies		4300	2,803,867.00	2,803,867.00	291,970.15	4,953,242.43	(2,149,375.43)	-76.7%
Noncapitalized Equipment		4400	575,762.00	575,762.00	47,230.21	621,706.00	(45,944.00)	-8.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,522,958.00	3,522,958.00	366,457.20	5,714,115.43	(2,191,157.43)	-62.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	116,768.00	116,768.00	13,344.81	166,708.00	(49,940.00)	-42.8%
Dues and Memberships		5300	47,674.00	47,674.00	4,355.28	53,994.00	(6,320.00)	-13.3%
Insurance		5400-5450	1,027,000.00	1,027,000.00	1,101,822.00	1,027,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,777,982.00	2,777,982.00	760,856.28	2,777,982.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,603,236.00	1,603,236.00	542,734.90	1,817,144.00	(213,908.00)	-13.3%
Transfers of Direct Costs		5710	(40,806.00)	(40,806.00)	0.00	(45,806.00)	5,000.00	-12.3%
Transfers of Direct Costs - Interfund		5750	(134,382.00)	(134,382.00)	1,200.00	(134,382.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,330,479.00	5,330,479.00	1,253,823.01	7,466,381.00	(2,135,902.00)	-40.1%
Communications		5900	393,066.00	393,066.00	117,473.93	432,916.00	(39,850.00)	-10.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,121,017.00	11,121,017.00	3,795,610.21	13,561,937.00	(2,440,920.00)	-21.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	58,450.00	58,450.00	0.00	58,450.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			58,450.00	58,450.00	0.00	58,450.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(793,942.00)	(793,942.00)	0.00	(1,335,964.00)	542,022.00	-68.3%
Transfers of Indirect Costs - Interfund		7350	(591,121.00)	(591,121.00)	0.00	(664,063.00)	72,942.00	-12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,385,063.00)	(1,385,063.00)	0.00	(2,000,027.00)	614,964.00	-44.4%
TOTAL, EXPENDITURES			125,922,555.00	125,922,555.00	33,511,100.36	130,343,261.43	(4,420,706.43)	-3.5%

2021-22 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	2,308,000.00	2,308,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	2,308,000.00	2,308,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	943,285.00	943,285.00	0.00	215,132.00	728,153.00	77.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			943,285.00	943,285.00	0.00	215,132.00	728,153.00	77.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(29,587,714.00)	(29,587,714.00)	0.00	(29,551,654.00)	36,060.00	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(29,587,714.00)	(29,587,714.00)	0.00	(29,551,654.00)	36,060.00	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(30,530,999.00)	(30,530,999.00)	0.00	(27,458,786.00)	3,072,213.00	-10.1%

2021-22 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	724,888.00	724,888.00	0.00	724,141.00	(747.00)	-0.1%
2) Federal Revenue		8100-8299	10,402,350.00	10,402,350.00	301,306.28	13,627,484.00	3,225,134.00	31.0%
3) Other State Revenue		8300-8599	14,340,149.00	14,340,149.00	2,782,422.95	19,152,103.00	4,811,954.00	33.6%
4) Other Local Revenue		8600-8799	8,807,715.00	8,807,715.00	2,613,484.24	10,789,650.00	1,981,935.00	22.5%
5) TOTAL, REVENUES			34,275,102.00	34,275,102.00	5,697,213.47	44,293,378.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,803,485.00	14,803,485.00	5,632,174.73	14,738,972.12	64,512.88	0.4%
2) Classified Salaries		2000-2999	12,848,422.00	12,848,422.00	4,139,557.25	13,240,047.87	(391,625.87)	-3.0%
3) Employee Benefits		3000-3999	16,509,098.00	16,509,098.00	2,865,445.41	16,372,178.44	136,919.56	0.8%
4) Books and Supplies		4000-4999	2,648,762.00	2,648,762.00	373,576.40	6,938,349.57	(4,289,587.57)	-161.9%
5) Services and Other Operating Expenditures		5000-5999	16,163,557.00	16,163,557.00	1,892,644.58	23,603,083.00	(7,439,526.00)	-46.0%
6) Capital Outlay		6000-6999	95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	550.00	550.00	0.00	550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	793,942.00	793,942.00	0.00	1,335,964.00	(542,022.00)	-68.3%
9) TOTAL, EXPENDITURES			63,862,816.00	63,862,816.00	14,903,398.37	76,324,145.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(29,587,714.00)	(29,587,714.00)	(9,206,184.90)	(32,030,767.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	29,587,714.00	29,587,714.00	0.00	29,551,654.00	(36,060.00)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,587,714.00	29,587,714.00	0.00	29,551,654.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(9,206,184.90)	(2,479,113.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,704,106.49	4,704,106.49		4,704,106.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,704,106.49	4,704,106.49		4,704,106.49		
d) Other Restatements		9795	(72,669.31)	(72,669.31)		(72,669.31)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,631,437.18	4,631,437.18		4,631,437.18		
2) Ending Balance, June 30 (E + F1e)			4,631,437.18	4,631,437.18		2,152,324.18		
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	4,631,438.35	4,631,438.35		2,152,325.57		
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	(1.17)	(1.17)		(1.39)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	724,888.00	724,888.00	0.00	724,141.00	(747.00)	-0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			724,888.00	724,888.00	0.00	724,141.00	(747.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,811,852.00	1,811,852.00	0.00	2,041,525.00	229,673.00	12.7%
Special Education Discretionary Grants		8182	181,528.00	181,528.00	0.00	190,901.00	9,373.00	5.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,035,316.00	1,035,316.00	0.00	1,305,792.00	270,476.00	26.1%
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	225,000.00	225,000.00	7,305.00	274,666.00	49,666.00	22.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	141,625.00	141,625.00	0.00	293,671.00	152,046.00	107.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	56,937.00	56,937.00	29,826.00	154,546.00	97,609.00	171.4%
Career and Technical Education	3500-3599	8290	45,927.00	45,927.00	0.00	45,927.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,904,165.00	6,904,165.00	264,175.28	9,320,456.00	2,416,291.00	35.0%
TOTAL, FEDERAL REVENUE			10,402,350.00	10,402,350.00	301,306.28	13,627,484.00	3,225,134.00	31.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	458,666.00	458,666.00	18,831.31	458,666.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,927,812.00	1,927,812.00	315,196.72	2,181,950.00	254,138.00	13.2%
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	466,182.00	466,182.00	465,546.29	540,146.00	73,964.00	15.9%
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	11,487,489.00	11,487,489.00	1,982,848.63	15,971,341.00	4,483,852.00	39.0%
TOTAL, OTHER STATE REVENUE			14,340,149.00	14,340,149.00	2,782,422.95	19,152,103.00	4,811,954.00	33.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		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	3,484,220.00	3,484,220.00	939,223.24	4,898,110.00	1,413,890.00	40.6%
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	5,323,495.00	5,323,495.00	1,674,261.00	5,891,540.00	568,045.00	10.7%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,807,715.00	8,807,715.00	2,613,484.24	10,789,650.00	1,981,935.00	22.5%
TOTAL, REVENUES			34,275,102.00	34,275,102.00	5,697,213.47	44,293,378.00	10,018,276.00	29.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,834,411.00	9,834,411.00	2,412,298.73	9,649,587.12	184,823.88	1.9%
Certificated Pupil Support Salaries		1200	1,723,596.00	1,723,596.00	569,818.29	1,816,762.00	(93,166.00)	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,004,900.00	1,004,900.00	345,119.29	1,001,978.00	2,922.00	0.3%
Other Certificated Salaries		1900	2,240,578.00	2,240,578.00	2,304,938.42	2,270,645.00	(30,067.00)	-1.3%
TOTAL, CERTIFICATED SALARIES			14,803,485.00	14,803,485.00	5,632,174.73	14,738,972.12	64,512.88	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,831,750.00	6,831,750.00	1,700,302.79	7,263,262.87	(431,512.87)	-6.3%
Classified Support Salaries		2200	2,932,017.00	2,932,017.00	873,884.98	2,939,765.00	(7,748.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,283,650.00	1,283,650.00	344,604.69	1,292,226.00	(8,576.00)	-0.7%
Clerical, Technical and Office Salaries		2400	708,783.00	708,783.00	222,506.29	719,781.00	(10,998.00)	-1.6%
Other Classified Salaries		2900	1,092,222.00	1,092,222.00	998,258.50	1,025,013.00	67,209.00	6.2%
TOTAL, CLASSIFIED SALARIES			12,848,422.00	12,848,422.00	4,139,557.25	13,240,047.87	(391,625.87)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,550,082.00	8,550,082.00	686,735.75	8,552,027.60	(1,945.60)	0.0%
PERS		3201-3202	2,636,420.00	2,636,420.00	727,334.09	2,682,238.41	(45,818.41)	-1.7%
OASDI/Medicare/Alternative		3301-3302	1,182,580.00	1,182,580.00	400,117.11	1,208,385.45	(25,805.45)	-2.2%
Health and Welfare Benefits		3401-3402	3,022,223.00	3,022,223.00	714,139.35	2,811,320.00	210,903.00	7.0%
Unemployment Insurance		3501-3502	323,024.00	323,024.00	48,850.77	317,654.28	5,369.72	1.7%
Workers' Compensation		3601-3602	563,115.00	563,115.00	200,322.04	568,780.77	(5,665.77)	-1.0%
OPEB, Allocated		3701-3702	231,654.00	231,654.00	87,946.30	231,771.93	(117.93)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,509,098.00	16,509,098.00	2,865,445.41	16,372,178.44	136,919.56	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	312,265.00	(312,265.00)	New
Books and Other Reference Materials		4200	6,831.00	6,831.00	3,001.13	250,831.00	(244,000.00)	-3572.0%
Materials and Supplies		4300	2,274,253.00	2,274,253.00	403,958.40	5,958,370.51	(3,684,117.51)	-162.0%
Noncapitalized Equipment		4400	367,678.00	367,678.00	(33,383.13)	416,883.06	(49,205.06)	-13.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,648,762.00	2,648,762.00	373,576.40	6,938,349.57	(4,289,587.57)	-161.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,256,315.00	5,256,315.00	62,829.59	5,338,898.00	(82,583.00)	-1.6%
Travel and Conferences		5200	83,623.00	83,623.00	14,897.66	192,603.00	(108,980.00)	-130.3%
Dues and Memberships		5300	6,669.00	6,669.00	0.00	26,669.00	(20,000.00)	-299.9%
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	848,994.00	848,994.00	496,395.08	979,994.00	(131,000.00)	-15.4%
Transfers of Direct Costs		5710	40,806.00	40,806.00	0.00	45,806.00	(5,000.00)	-12.3%
Transfers of Direct Costs - Interfund		5750	217,956.00	217,956.00	0.00	217,956.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,700,448.00	9,700,448.00	1,315,563.47	16,788,511.00	(7,088,063.00)	-73.1%
Communications		5900	8,746.00	8,746.00	2,958.78	12,646.00	(3,900.00)	-44.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,163,557.00	16,163,557.00	1,892,644.58	23,603,083.00	(7,439,526.00)	-46.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	500.00	500.00	0.00	500.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	50.00	50.00	0.00	50.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			550.00	550.00	0.00	550.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	793,942.00	793,942.00	0.00	1,335,964.00	(542,022.00)	-68.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			793,942.00	793,942.00	0.00	1,335,964.00	(542,022.00)	-68.3%
TOTAL, EXPENDITURES			63,862,816.00	63,862,816.00	14,903,398.37	76,324,145.00	(12,461,329.00)	-19.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	29,587,714.00	29,587,714.00	0.00	29,551,654.00	(36,060.00)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			29,587,714.00	29,587,714.00	0.00	29,551,654.00	(36,060.00)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			29,587,714.00	29,587,714.00	0.00	29,551,654.00	36,060.00	-0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	97,645,795.00	97,645,795.00	16,331,688.57	97,915,776.00	269,981.00	0.3%
2) Federal Revenue		8100-8299	10,402,350.00	10,402,350.00	301,306.28	13,627,484.00	3,225,134.00	31.0%
3) Other State Revenue		8300-8599	16,163,011.00	16,163,011.00	2,827,673.80	20,974,965.00	4,811,954.00	29.8%
4) Other Local Revenue		8600-8799	62,309,506.00	62,309,506.00	4,176,301.26	64,291,441.00	1,981,935.00	3.2%
5) TOTAL, REVENUES			186,520,662.00	186,520,662.00	23,636,969.91	196,809,666.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	76,621,843.00	76,621,843.00	21,586,813.52	76,708,445.12	(86,602.12)	-0.1%
2) Classified Salaries		2000-2999	34,461,534.57	34,461,534.57	10,351,791.10	34,962,033.44	(500,498.87)	-1.5%
3) Employee Benefits		3000-3999	45,682,820.43	45,682,820.43	10,047,605.72	45,689,505.87	(6,685.44)	0.0%
4) Books and Supplies		4000-4999	6,171,720.00	6,171,720.00	740,033.60	12,652,465.00	(6,480,745.00)	-105.0%
5) Services and Other Operating Expenditures		5000-5999	27,284,574.00	27,284,574.00	5,688,254.79	37,165,020.00	(9,880,446.00)	-36.2%
6) Capital Outlay		6000-6999	153,450.00	153,450.00	0.00	153,450.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	550.00	550.00	0.00	550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(591,121.00)	(591,121.00)	0.00	(664,063.00)	72,942.00	-12.3%
9) TOTAL, EXPENDITURES			189,785,371.00	189,785,371.00	48,414,498.73	206,667,406.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(3,264,709.00)	(3,264,709.00)	(24,777,528.82)	(9,857,740.43)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	2,308,000.00	2,308,000.00	New
b) Transfers Out		7600-7629	943,285.00	943,285.00	0.00	215,132.00	728,153.00	77.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(943,285.00)	(943,285.00)	0.00	2,092,868.00		

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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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,207,994.00)	(4,207,994.00)	(24,777,528.82)	(7,764,872.43)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,767,762.70	25,767,762.70		25,767,762.70	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)			25,767,762.70	25,767,762.70		25,767,762.70		
d) Other Restatements		9795	(72,669.31)	(72,669.31)		(72,669.31)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,695,093.39	25,695,093.39		25,695,093.39		
2) Ending Balance, June 30 (E + F1e)			21,487,099.39	21,487,099.39		17,930,220.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
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	4,631,438.35	4,631,438.35		2,152,325.57		
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	8,162,933.00	8,162,933.00		11,693,677.97		
Supplemental LCAP Grant	0000	9780	800,000.00					
Parcel Taxes	0000	9780	7,096,313.97					
Parcel Taxes	1100	9780	266,619.03					
Supplemental LCAP Grant	0000	9780		800,000.00				
Parcel Taxes	0000	9780		7,096,313.97				
Parcel Taxes	1100	9780		266,619.03				
Supplemental LCAP Grant	0000	9780				1,000,000.00		
Parcel Taxes	0000	9780				5,376,643.03		
Parcel Taxes	1100	9780				5,175,279.99		
Parcel Taxes	1400	9780				141,754.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,798,936.25	1,798,936.25		2,240,835.76		
Unassigned/Unappropriated Amount		9790	6,793,791.79	6,793,791.79		1,743,381.66		

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	42,961,486.00	42,961,486.00	12,135,430.00	40,390,510.00	(2,570,976.00)	-6.0%
Education Protection Account State Aid - Current Year		8012	1,885,132.00	1,885,132.00	471,302.00	1,885,138.00	6.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	212,781.00	212,781.00	0.00	211,294.00	(1,487.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	38,053,323.00	38,053,323.00	1,936,879.39	39,824,554.00	1,771,231.00	4.7%
Unsecured Roll Taxes		8042	2,491,280.00	2,491,280.00	1,633,201.35	2,569,013.00	77,733.00	3.1%
Prior Years' Taxes		8043	(161,744.00)	(161,744.00)	33,625.01	(106,507.00)	55,237.00	-34.2%
Supplemental Taxes		8044	883,040.00	883,040.00	121,250.82	867,134.00	(15,906.00)	-1.8%
Education Revenue Augmentation Fund (ERAF)		8045	10,155,463.00	10,155,463.00	0.00	11,016,307.00	860,844.00	8.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	440,146.00	440,146.00	0.00	534,192.00	94,046.00	21.4%
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			96,920,907.00	96,920,907.00	16,331,688.57	97,191,635.00	270,728.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	724,888.00	724,888.00	0.00	724,141.00	(747.00)	-0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			97,645,795.00	97,645,795.00	16,331,688.57	97,915,776.00	269,981.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,811,852.00	1,811,852.00	0.00	2,041,525.00	229,673.00	12.7%
Special Education Discretionary Grants		8182	181,528.00	181,528.00	0.00	190,901.00	9,373.00	5.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,035,316.00	1,035,316.00	0.00	1,305,792.00	270,476.00	26.1%
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	225,000.00	225,000.00	7,305.00	274,666.00	49,666.00	22.1%

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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 (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	141,625.00	141,625.00	0.00	293,671.00	152,046.00	107.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	56,937.00	56,937.00	29,826.00	154,546.00	97,609.00	171.4%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	45,927.00	45,927.00	0.00	45,927.00	0.00	0.0%
Career and Technical Education	All Other	8290	6,904,165.00	6,904,165.00	264,175.28	9,320,456.00	2,416,291.00	35.0%
TOTAL, FEDERAL REVENUE			10,402,350.00	10,402,350.00	301,306.28	13,627,484.00	3,225,134.00	31.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	391,783.00	391,783.00	0.00	391,783.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,862,745.00	1,862,745.00	64,082.16	1,862,745.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,927,812.00	1,927,812.00	315,196.72	2,181,950.00	254,138.00	13.2%
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	466,182.00	466,182.00	465,546.29	540,146.00	73,964.00	15.9%
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	11,514,489.00	11,514,489.00	1,982,848.63	15,998,341.00	4,483,852.00	38.9%
TOTAL, OTHER STATE REVENUE			16,163,011.00	16,163,011.00	2,827,673.80	20,974,965.00	4,811,954.00	29.8%

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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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	50,956,902.00	50,956,902.00	547,248.72	50,956,902.00	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	20,000.00	20,000.00	67,806.26	120,000.00	100,000.00	500.0%
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	444,400.00	444,400.00	92,810.47	444,400.00	0.00	0.0%
Interest		8660	347,000.00	347,000.00	0.00	347,000.00	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	200,000.00	200,000.00	55,274.58	200,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	5,017,709.00	5,017,709.00	1,738,900.23	6,331,599.00	1,313,890.00	26.2%
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	5,323,495.00	5,323,495.00	1,674,261.00	5,891,540.00	568,045.00	10.7%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,309,506.00	62,309,506.00	4,176,301.26	64,291,441.00	1,981,935.00	3.2%
TOTAL, REVENUES			186,520,662.00	186,520,662.00	23,636,969.91	196,809,666.00	10,289,004.00	5.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	61,457,981.00	61,457,981.00	15,241,485.34	61,311,762.12	146,218.88	0.2%
Certificated Pupil Support Salaries		1200	5,139,408.00	5,139,408.00	1,414,643.08	5,250,124.00	(110,716.00)	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,953,163.00	6,953,163.00	2,421,704.44	7,061,741.00	(108,578.00)	-1.6%
Other Certificated Salaries		1900	3,071,291.00	3,071,291.00	2,508,980.66	3,084,818.00	(13,527.00)	-0.4%
TOTAL, CERTIFICATED SALARIES			76,621,843.00	76,621,843.00	21,586,813.52	76,708,445.12	(86,602.12)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,272,046.57	8,272,046.57	2,071,128.59	8,833,658.44	(561,611.87)	-6.8%
Classified Support Salaries		2200	12,748,020.00	12,748,020.00	3,665,918.68	12,926,516.00	(178,496.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	4,523,776.00	4,523,776.00	1,324,293.24	4,339,588.00	184,188.00	4.1%
Clerical, Technical and Office Salaries		2400	6,326,298.00	6,326,298.00	1,838,586.39	6,336,801.00	(10,503.00)	-0.2%
Other Classified Salaries		2900	2,591,394.00	2,591,394.00	1,451,864.20	2,525,470.00	65,924.00	2.5%
TOTAL, CLASSIFIED SALARIES			34,461,534.57	34,461,534.57	10,351,791.10	34,962,033.44	(500,498.87)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,925,245.00	18,925,245.00	3,389,097.62	18,977,078.60	(51,833.60)	-0.3%
PERS		3201-3202	7,167,416.00	7,167,416.00	1,933,394.38	7,238,481.41	(71,065.41)	-1.0%
OASDI/Medicare/Alternative		3301-3302	3,737,641.87	3,737,641.87	1,092,763.59	3,784,804.32	(47,162.45)	-1.3%
Health and Welfare Benefits		3401-3402	11,224,839.00	11,224,839.00	2,530,322.50	11,049,976.00	174,863.00	1.6%
Unemployment Insurance		3501-3502	1,355,534.67	1,355,534.67	159,614.11	1,350,733.95	4,800.72	0.4%
Workers' Compensation		3601-3602	2,329,421.79	2,329,421.79	654,743.90	2,342,348.56	(12,926.77)	-0.6%
OPEB, Allocated		3701-3702	942,722.10	942,722.10	287,669.62	946,083.03	(3,360.93)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,682,820.43	45,682,820.43	10,047,605.72	45,689,505.87	(6,685.44)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,716.00	3,716.00	0.00	315,981.00	(312,265.00)	-8403.3%
Books and Other Reference Materials		4200	146,444.00	146,444.00	30,257.97	386,282.00	(239,838.00)	-163.8%
Materials and Supplies		4300	5,078,120.00	5,078,120.00	695,928.55	10,911,612.94	(5,833,492.94)	-114.9%
Noncapitalized Equipment		4400	943,440.00	943,440.00	13,847.08	1,038,589.06	(95,149.06)	-10.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,171,720.00	6,171,720.00	740,033.60	12,652,465.00	(6,480,745.00)	-105.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,256,315.00	5,256,315.00	62,829.59	5,338,898.00	(82,583.00)	-1.6%
Travel and Conferences		5200	200,391.00	200,391.00	28,242.47	359,311.00	(158,920.00)	-79.3%
Dues and Memberships		5300	54,343.00	54,343.00	4,355.28	80,663.00	(26,320.00)	-48.4%
Insurance		5400-5450	1,027,000.00	1,027,000.00	1,101,822.00	1,027,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,777,982.00	2,777,982.00	760,856.28	2,777,982.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,452,230.00	2,452,230.00	1,039,129.98	2,797,138.00	(344,908.00)	-14.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83,574.00	83,574.00	1,200.00	83,574.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,030,927.00	15,030,927.00	2,569,386.48	24,254,892.00	(9,223,965.00)	-61.4%
Communications		5900	401,812.00	401,812.00	120,432.71	445,562.00	(43,750.00)	-10.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,284,574.00	27,284,574.00	5,688,254.79	37,165,020.00	(9,880,446.00)	-36.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	153,450.00	153,450.00	0.00	153,450.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			153,450.00	153,450.00	0.00	153,450.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	500.00	500.00	0.00	500.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	50.00	50.00	0.00	50.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			550.00	550.00	0.00	550.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(591,121.00)	(591,121.00)	0.00	(664,063.00)	72,942.00	-12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(591,121.00)	(591,121.00)	0.00	(664,063.00)	72,942.00	-12.3%
TOTAL, EXPENDITURES			189,785,371.00	189,785,371.00	48,414,498.73	206,667,406.43	(16,882,035.43)	-8.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	2,308,000.00	2,308,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	2,308,000.00	2,308,000.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	943,285.00	943,285.00	0.00	215,132.00	728,153.00	77.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			943,285.00	943,285.00	0.00	215,132.00	728,153.00	77.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(943,285.00)	(943,285.00)	0.00	2,092,868.00	(3,036,153.00)	-321.9%

Resource	Description	2021-22 Projected Year Totals
6230	California Clean Energy Jobs Act	26,491.86
6500	Special Education	46,000.00
7370	Supplementary Programs: Specialized Secor	0.01
7388	SB 117 COVID-19 LEA Response Funds	137,001.92
7415	Classified School Employee Summer Assista	95,567.00
7425	Expanded Learning Opportunities (ELO) Gra	935,906.56
7426	Expanded Learning Opportunities (ELO) Gra	321,940.00
9010	Other Restricted Local	589,418.22
Total, Restricted Balance		2,152,325.57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	598,272.00	598,272.00	0.00	671,174.00	72,902.00	12.2%
3) Other State Revenue		8300-8599	3,475,792.00	3,475,792.00	0.00	3,559,533.00	83,741.00	2.4%
4) Other Local Revenue		8600-8799	112,300.00	112,300.00	44,722.35	112,300.00	0.00	0.0%
5) TOTAL, REVENUES			4,186,364.00	4,186,364.00	44,722.35	4,343,007.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,904,381.00	1,904,381.00	385,254.05	2,241,912.00	(337,531.00)	-17.7%
2) Classified Salaries		2000-2999	729,898.00	729,898.00	193,770.62	752,540.00	(22,642.00)	-3.1%
3) Employee Benefits		3000-3999	896,982.00	896,982.00	157,750.61	975,179.00	(78,197.00)	-8.7%
4) Books and Supplies		4000-4999	258,883.00	258,883.00	9,231.27	535,597.00	(276,714.00)	-106.9%
5) Services and Other Operating Expenditures		5000-5999	231,104.00	231,104.00	58,429.50	617,331.00	(386,227.00)	-167.1%
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	165,116.00	165,116.00	0.00	216,536.00	(51,420.00)	-31.1%
9) TOTAL, EXPENDITURES			4,186,364.00	4,186,364.00	804,436.05	5,339,095.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(759,713.70)	(996,088.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(759,713.70)	(996,088.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,637,868.72	1,637,868.72		1,637,868.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,637,868.72	1,637,868.72		1,637,868.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,637,868.72	1,637,868.72		1,637,868.72		
2) Ending Balance, June 30 (E + F1e)			1,637,868.72	1,637,868.72		641,780.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,255,259.93	1,255,259.93		259,171.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	382,608.79	382,608.79		382,608.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	598,272.00	598,272.00	0.00	671,174.00	72,902.00	12.2%
TOTAL, FEDERAL REVENUE			598,272.00	598,272.00	0.00	671,174.00	72,902.00	12.2%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,333,227.00	3,333,227.00	0.00	3,416,968.00	83,741.00	2.5%
All Other State Revenue	All Other	8590	142,565.00	142,565.00	0.00	142,565.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,475,792.00	3,475,792.00	0.00	3,559,533.00	83,741.00	2.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	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	109,000.00	109,000.00	44,622.00	109,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	300.00	300.00	100.35	300.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			112,300.00	112,300.00	44,722.35	112,300.00	0.00	0.0%
TOTAL, REVENUES			4,186,364.00	4,186,364.00	44,722.35	4,343,007.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,310,181.00	1,310,181.00	274,842.65	1,647,712.00	(337,531.00)	-25.8%
Certificated Pupil Support Salaries		1200	31,991.00	31,991.00	16,399.18	31,991.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	562,209.00	562,209.00	94,012.22	562,209.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,904,381.00	1,904,381.00	385,254.05	2,241,912.00	(337,531.00)	-17.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	144,499.00	144,499.00	43,615.64	167,141.00	(22,642.00)	-15.7%
Classified Support Salaries		2200	206,852.00	206,852.00	65,337.06	206,852.00	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	378,547.00	378,547.00	84,817.92	378,547.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			729,898.00	729,898.00	193,770.62	752,540.00	(22,642.00)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	406,448.00	406,448.00	35,263.87	463,112.00	(56,664.00)	-13.9%
PERS		3201-3202	154,196.00	154,196.00	34,895.46	154,196.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	80,099.00	80,099.00	21,328.40	86,688.00	(6,589.00)	-8.2%
Health and Welfare Benefits		3401-3402	169,786.00	169,786.00	46,290.20	169,785.00	1.00	0.0%
Unemployment Insurance		3501-3502	26,278.00	26,278.00	2,887.91	30,676.00	(4,398.00)	-16.7%
Workers' Compensation		3601-3602	48,592.00	48,592.00	11,870.00	55,921.00	(7,329.00)	-15.1%
OPEB, Allocated		3701-3702	11,583.00	11,583.00	5,214.77	14,801.00	(3,218.00)	-27.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			896,982.00	896,982.00	157,750.61	975,179.00	(78,197.00)	-8.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	(18.00)	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	2,000.00	110.24	2,000.00	0.00	0.0%
Materials and Supplies		4300	26,883.00	26,883.00	9,139.03	32,883.00	(6,000.00)	-22.3%
Noncapitalized Equipment		4400	230,000.00	230,000.00	0.00	500,714.00	(270,714.00)	-117.7%
TOTAL, BOOKS AND SUPPLIES			258,883.00	258,883.00	9,231.27	535,597.00	(276,714.00)	-106.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	375.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,304.00	100,304.00	11,442.53	100,304.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	25,000.00	14,462.71	45,000.00	(20,000.00)	-80.0%
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	0.00	6,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,900.00	85,900.00	21,837.37	436,603.00	(350,703.00)	-408.3%
Communications		5900	10,100.00	10,100.00	10,311.89	25,624.00	(15,524.00)	-153.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			231,104.00	231,104.00	58,429.50	617,331.00	(386,227.00)	-167.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	165,116.00	165,116.00	0.00	216,536.00	(51,420.00)	-31.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			165,116.00	165,116.00	0.00	216,536.00	(51,420.00)	-31.1%
TOTAL, EXPENDITURES			4,186,364.00	4,186,364.00	804,436.05	5,339,095.00		

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

Resource	Description	2021/22
		Projected Year Totals
6371	CalWORKs for ROCP or Adult Education	254,751.29
6391	Adult Education Program	0.68
9010	Other Restricted Local	4,419.96
Total, Restricted Balance		259,171.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,020,510.00	1,020,510.00	288,221.00	1,020,510.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,313,872.00	4,313,872.00	1,907,982.05	4,422,594.00	108,722.00	2.5%
4) Other Local Revenue		8600-8799	793,624.00	793,624.00	264,244.72	1,841,728.00	1,048,104.00	132.1%
5) TOTAL, REVENUES			6,128,006.00	6,128,006.00	2,460,447.77	7,284,832.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,882,693.00	1,882,693.00	731,937.92	2,232,715.00	(350,022.00)	-18.6%
2) Classified Salaries		2000-2999	1,448,823.00	1,448,823.00	547,916.78	1,590,058.00	(141,235.00)	-9.7%
3) Employee Benefits		3000-3999	1,625,894.00	1,625,894.00	446,342.46	1,582,643.00	43,251.00	2.7%
4) Books and Supplies		4000-4999	14,008.00	14,008.00	46,819.25	430,351.00	(416,343.00)	-2972.2%
5) Services and Other Operating Expenditures		5000-5999	550,190.00	550,190.00	41,630.11	842,667.00	(292,477.00)	-53.2%
6) Capital Outlay		6000-6999	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	256,398.00	256,398.00	0.00	256,398.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,128,006.00	6,128,006.00	1,814,646.52	7,284,832.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	645,801.25	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	645,801.25	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	609,122.40	609,122.40		609,122.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,122.40	609,122.40		609,122.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,122.40	609,122.40		609,122.40		
2) Ending Balance, June 30 (E + F1e)			609,122.40	609,122.40		609,122.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	609,122.40	609,122.40		609,122.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	190,000.00	190,000.00	0.00	190,000.00	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	830,510.00	830,510.00	288,221.00	830,510.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,020,510.00	1,020,510.00	288,221.00	1,020,510.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	10,000.00	10,000.00	21.68	10,000.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	107,400.00	107,400.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	3,419,534.00	3,419,534.00	1,359,006.37	3,420,856.00	1,322.00	0.0%
All Other State Revenue	All Other	8590	884,338.00	884,338.00	548,954.00	884,338.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,313,872.00	4,313,872.00	1,907,982.05	4,422,594.00	108,722.00	2.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Child Development Parent Fees		8673	0.00	0.00	62,976.18	290,000.00	290,000.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	793,624.00	793,624.00	201,268.54	1,551,728.00	758,104.00	95.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			793,624.00	793,624.00	264,244.72	1,841,728.00	1,048,104.00	132.1%
TOTAL, REVENUES			6,128,006.00	6,128,006.00	2,460,447.77	7,284,832.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,537,896.00	1,537,896.00	582,449.05	1,784,794.00	(246,898.00)	-16.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	344,797.00	344,797.00	149,488.87	447,921.00	(103,124.00)	-29.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,882,693.00	1,882,693.00	731,937.92	2,232,715.00	(350,022.00)	-18.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,163,359.00	1,163,359.00	444,518.09	1,262,059.00	(98,700.00)	-8.5%
Classified Support Salaries		2200	70,245.00	70,245.00	29,958.49	90,536.00	(20,291.00)	-28.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	215,219.00	215,219.00	73,440.20	237,463.00	(22,244.00)	-10.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,448,823.00	1,448,823.00	547,916.78	1,590,058.00	(141,235.00)	-9.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	441,611.00	441,611.00	79,690.35	440,747.00	864.00	0.2%
PERS		3201-3202	357,106.00	357,106.00	133,325.83	385,654.00	(28,548.00)	-8.0%
OASDI/Medicare/Alternative		3301-3302	145,608.00	145,608.00	60,204.88	169,285.00	(23,677.00)	-16.3%
Health and Welfare Benefits		3401-3402	546,031.00	546,031.00	129,008.09	444,178.00	101,853.00	18.7%
Unemployment Insurance		3501-3502	40,866.00	40,866.00	6,357.80	41,481.00	(615.00)	-1.5%
Workers' Compensation		3601-3602	67,366.00	67,366.00	26,236.89	73,542.00	(6,176.00)	-9.2%
OPEB, Allocated		3701-3702	27,306.00	27,306.00	11,518.62	27,756.00	(450.00)	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,625,894.00	1,625,894.00	446,342.46	1,582,643.00	43,251.00	2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,008.00	14,008.00	44,375.70	361,351.00	(347,343.00)	-2479.6%
Noncapitalized Equipment		4400	0.00	0.00	2,443.55	39,000.00	(39,000.00)	New
Food		4700	0.00	0.00	0.00	30,000.00	(30,000.00)	New
TOTAL, BOOKS AND SUPPLIES			14,008.00	14,008.00	46,819.25	430,351.00	(416,343.00)	-2972.2%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	97,972.00	(97,972.00)	New
Travel and Conferences		5200	7,605.00	7,605.00	0.00	5,605.00	2,000.00	26.3%
Dues and Memberships		5300	0.00	0.00	3,388.00	4,000.00	(4,000.00)	New
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	501,000.00	501,000.00	28,762.26	501,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,585.00	41,585.00	9,010.06	233,090.00	(191,505.00)	-460.5%
Communications		5900	0.00	0.00	469.79	1,000.00	(1,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			550,190.00	550,190.00	41,630.11	842,667.00	(292,477.00)	-53.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	256,398.00	256,398.00	0.00	256,398.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			256,398.00	256,398.00	0.00	256,398.00	0.00	0.0%
TOTAL, EXPENDITURES			6,128,006.00	6,128,006.00	1,814,646.52	7,284,832.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,750,000.00	1,750,000.00	425,655.90	3,348,153.00	1,598,153.00	91.3%
3) Other State Revenue		8300-8599	144,853.00	144,853.00	54,442.90	269,853.00	125,000.00	86.3%
4) Other Local Revenue		8600-8799	515,000.00	515,000.00	4,031.11	20,000.00	(495,000.00)	-96.1%
5) TOTAL, REVENUES			2,409,853.00	2,409,853.00	484,129.91	3,638,006.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,862,922.00	1,862,922.00	510,606.14	1,862,922.00	0.00	0.0%
3) Employee Benefits		3000-3999	980,540.00	980,540.00	238,208.75	980,540.00	0.00	0.0%
4) Books and Supplies		4000-4999	561,500.00	561,500.00	291,790.73	1,119,458.00	(557,958.00)	-99.4%
5) Services and Other Operating Expenditures		5000-5999	(436,564.00)	(436,564.00)	15,241.18	(436,564.00)	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	169,607.00	169,607.00	0.00	191,129.00	(21,522.00)	-12.7%
9) TOTAL, EXPENDITURES			3,138,005.00	3,138,005.00	1,055,846.80	3,717,485.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(728,152.00)	(728,152.00)	(571,716.89)	(79,479.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	728,153.00	728,153.00	0.00	0.00	(728,153.00)	-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			728,153.00	728,153.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	1.00	(571,716.89)	(79,479.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	317,491.07	317,491.07		317,491.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			317,491.07	317,491.07		317,491.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			317,491.07	317,491.07		317,491.07		
2) Ending Balance, June 30 (E + F1e)			317,492.07	317,492.07		238,012.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	317,492.07	317,492.07		238,012.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,750,000.00	1,750,000.00	425,655.90	3,348,153.00	1,598,153.00	91.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,750,000.00	1,750,000.00	425,655.90	3,348,153.00	1,598,153.00	91.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	144,853.00	144,853.00	54,442.90	269,853.00	125,000.00	86.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			144,853.00	144,853.00	54,442.90	269,853.00	125,000.00	86.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	500,000.00	500,000.00	984.11	5,000.00	(495,000.00)	-99.0%
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	15,000.00	15,000.00	3,047.00	15,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			515,000.00	515,000.00	4,031.11	20,000.00	(495,000.00)	-96.1%
TOTAL, REVENUES			2,409,853.00	2,409,853.00	484,129.91	3,638,006.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,245,909.00	1,245,909.00	309,541.47	1,245,909.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	470,665.00	470,665.00	155,117.55	470,665.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	146,348.00	146,348.00	45,947.12	146,348.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,862,922.00	1,862,922.00	510,606.14	1,862,922.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	385,747.00	385,747.00	98,033.89	385,747.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	140,711.50	140,711.50	38,245.96	140,711.50	0.00	0.0%
Health and Welfare Benefits		3401-3402	378,198.00	378,198.00	84,344.51	378,198.00	0.00	0.0%
Unemployment Insurance		3501-3502	22,773.50	22,773.50	2,521.55	22,773.50	0.00	0.0%
Workers' Compensation		3601-3602	37,947.00	37,947.00	10,467.38	37,947.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,163.00	15,163.00	4,595.46	15,163.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			980,540.00	980,540.00	238,208.75	980,540.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,500.00	8,500.00	1,585.85	8,500.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food		4700	550,000.00	550,000.00	290,204.88	1,107,958.00	(557,958.00)	-101.4%
TOTAL, BOOKS AND SUPPLIES			561,500.00	561,500.00	291,790.73	1,119,458.00	(557,958.00)	-99.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	60,000.00	11,364.73	60,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(593,574.00)	(593,574.00)	(29,962.26)	(593,574.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	86,000.00	86,000.00	32,197.16	86,000.00	0.00	0.0%
Communications		5900	9,010.00	9,010.00	1,641.55	9,010.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(436,564.00)	(436,564.00)	15,241.18	(436,564.00)	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	169,607.00	169,607.00	0.00	191,129.00	(21,522.00)	-12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			169,607.00	169,607.00	0.00	191,129.00	(21,522.00)	-12.7%
TOTAL, EXPENDITURES			3,138,005.00	3,138,005.00	1,055,846.80	3,717,485.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	728,153.00	728,153.00	0.00	0.00	(728,153.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			728,153.00	728,153.00	0.00	0.00	(728,153.00)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			728,153.00	728,153.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	238,011.57
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reim	0.50
Total, Restricted Balance		238,012.07

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,939.18	9,939.18		9,939.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,939.18	9,939.18		9,939.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,939.18	9,939.18		9,939.18		
2) Ending Balance, June 30 (E + F1e)			9,939.18	9,939.18		9,939.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,939.18	9,939.18		9,939.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,965,640.39	3,965,640.39		3,965,640.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,965,640.39	3,965,640.39		3,965,640.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,965,640.39	3,965,640.39		3,965,640.39		
2) Ending Balance, June 30 (E + F1e)			3,965,640.39	3,965,640.39		3,965,640.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,965,640.39	3,965,640.39		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		3,965,640.39		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	2,308,000.00	(2,308,000.00)	New
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	(2,308,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	(2,308,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,712,064.27	7,712,064.27		7,712,064.27	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)			7,712,064.27	7,712,064.27		7,712,064.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,712,064.27	7,712,064.27		7,712,064.27		
2) Ending Balance, June 30 (E + F1e)			7,712,064.27	7,712,064.27		5,404,064.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,712,064.27	7,712,064.27		5,404,064.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	2,308,000.00	(2,308,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	2,308,000.00	(2,308,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(2,308,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,411.64	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,411.64	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	351,115.00	351,115.00	117,731.52	351,115.00	0.00	0.0%
3) Employee Benefits		3000-3999	147,747.00	147,747.00	44,733.81	147,747.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,864,708.00	2,864,708.00	28,126.53	4,180,708.00	(1,316,000.00)	-45.9%
5) Services and Other Operating Expenditures		5000-5999	1,420,000.00	1,420,000.00	165,861.57	1,445,000.00	(25,000.00)	-1.8%
6) Capital Outlay		6000-6999	69,453,271.00	69,453,271.00	5,682,960.42	69,017,271.00	436,000.00	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			74,236,841.00	74,236,841.00	6,039,413.85	75,141,841.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,236,841.00)	(74,236,841.00)	(6,037,002.21)	(75,141,841.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74,236,841.00)	(74,236,841.00)	(6,037,002.21)	(75,141,841.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	113,761,150.93	113,761,150.93		113,761,150.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,761,150.93	113,761,150.93		113,761,150.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,761,150.93	113,761,150.93		113,761,150.93		
2) Ending Balance, June 30 (E + F1e)			39,524,309.93	39,524,309.93		38,619,309.93		
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	39,524,309.93	39,524,309.93		38,619,309.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,411.64	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,411.64	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,411.64	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	173,574.00	173,574.00	56,845.57	173,574.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	177,541.00	177,541.00	60,885.95	177,541.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			351,115.00	351,115.00	117,731.52	351,115.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	80,441.00	80,441.00	23,831.46	80,441.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,878.00	23,878.00	7,257.47	23,878.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,750.00	28,750.00	9,583.16	28,750.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,319.00	4,319.00	588.64	4,319.00	0.00	0.0%
Workers' Compensation		3601-3602	7,198.00	7,198.00	2,413.49	7,198.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,161.00	3,161.00	1,059.59	3,161.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			147,747.00	147,747.00	44,733.81	147,747.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,254,708.00	1,254,708.00	27,830.53	1,848,708.00	(594,000.00)	-47.3%
Noncapitalized Equipment		4400	1,610,000.00	1,610,000.00	296.00	2,332,000.00	(722,000.00)	-44.8%
TOTAL, BOOKS AND SUPPLIES			2,864,708.00	2,864,708.00	28,126.53	4,180,708.00	(1,316,000.00)	-45.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	1,156.00	4,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	121,000.00	121,000.00	21,216.20	131,000.00	(10,000.00)	-8.3%
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	1,292,000.00	1,292,000.00	143,164.58	1,307,000.00	(15,000.00)	-1.2%
Communications		5900	3,000.00	3,000.00	324.79	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,420,000.00	1,420,000.00	165,861.57	1,445,000.00	(25,000.00)	-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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	69,321,271.00	69,321,271.00	5,682,960.42	68,385,271.00	936,000.00	1.4%
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	132,000.00	132,000.00	0.00	632,000.00	(500,000.00)	-378.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,453,271.00	69,453,271.00	5,682,960.42	69,017,271.00	436,000.00	0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			74,236,841.00	74,236,841.00	6,039,413.85	75,141,841.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(3,899.54)	770,718.00	770,718.00	New
5) TOTAL, REVENUES			0.00	0.00	(3,899.54)	770,718.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	200,000.00	200,000.00	37,614.78	200,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,000.00	35,000.00	87.00	35,000.00	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			235,000.00	235,000.00	37,701.78	235,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(235,000.00)	(235,000.00)	(41,601.32)	535,718.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(235,000.00)	(235,000.00)	(41,601.32)	535,718.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,638,992.78	3,638,992.78		3,638,992.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,638,992.78	3,638,992.78		3,638,992.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,638,992.78	3,638,992.78		3,638,992.78		
2) Ending Balance, June 30 (E + F1e)			3,403,992.78	3,403,992.78		4,174,710.78		
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	67,806.26	67,806.26		67,806.26		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,336,186.52	3,336,186.52		4,106,904.52		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	(67,806.26)	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Mitigation/Developer Fees		8681	0.00	0.00	63,906.72	770,718.00	770,718.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(3,899.54)	770,718.00	770,718.00	New
TOTAL, REVENUES			0.00	0.00	(3,899.54)	770,718.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	37,614.78	100,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200,000.00	200,000.00	37,614.78	200,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,000.00	35,000.00	87.00	35,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,000.00	35,000.00	87.00	35,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			235,000.00	235,000.00	37,701.78	235,000.00		

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

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	67,806.26
Total, Restricted Balance		67,806.26

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.01	0.01		0.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01		0.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01		0.01		
2) Ending Balance, June 30 (E + F1e)			0.01	0.01		0.01		
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	0.01	0.01		0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,700.38	1,700.38		1,700.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,700.38	1,700.38		1,700.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,700.38	1,700.38		1,700.38		
2) Ending Balance, June 30 (E + F1e)			1,700.38	1,700.38		1,700.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,700.38	1,700.38		1,700.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	777,600.00	777,600.00	0.00	927,302.00	149,702.00	19.3%
3) Other State Revenue		8300-8599	141,400.00	141,400.00	0.00	116,000.00	(25,400.00)	-18.0%
4) Other Local Revenue		8600-8799	26,518,760.00	26,518,760.00	0.00	33,005,675.00	6,486,915.00	24.5%
5) TOTAL, REVENUES			27,437,760.00	27,437,760.00	0.00	34,048,977.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	39,941,346.91	39,941,346.91	20,063,786.89	26,184,169.00	13,757,177.91	34.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,941,346.91	39,941,346.91	20,063,786.89	26,184,169.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,503,586.91)	(12,503,586.91)	(20,063,786.89)	7,864,808.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	485,491.00	485,491.00	0.00	0.00	(485,491.00)	-100.0%
b) Uses		7630-7699	674,828.13	674,828.13	0.00	0.00	674,828.13	100.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(189,337.13)	(189,337.13)	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,692,924.04)	(12,692,924.04)	(20,063,786.89)	7,864,808.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,995,709.07	21,995,709.07		21,995,709.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,995,709.07	21,995,709.07		21,995,709.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,995,709.07	21,995,709.07		21,995,709.07		
2) Ending Balance, June 30 (E + F1e)			9,302,785.03	9,302,785.03		29,860,517.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,302,785.03	9,302,785.03		29,860,517.07		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	777,600.00	777,600.00	0.00	927,302.00	149,702.00	19.3%
TOTAL, FEDERAL REVENUE			777,600.00	777,600.00	0.00	927,302.00	149,702.00	19.3%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	141,400.00	141,400.00	0.00	116,000.00	(25,400.00)	-18.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			141,400.00	141,400.00	0.00	116,000.00	(25,400.00)	-18.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	23,696,360.00	23,696,360.00	0.00	31,095,675.00	7,399,315.00	31.2%
Unsecured Roll		8612	1,013,800.00	1,013,800.00	0.00	1,021,600.00	7,800.00	0.8%
Prior Years' Taxes		8613	304,300.00	304,300.00	0.00	27,200.00	(277,100.00)	-91.1%
Supplemental Taxes		8614	1,138,000.00	1,138,000.00	0.00	711,300.00	(426,700.00)	-37.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	366,300.00	366,300.00	0.00	149,900.00	(216,400.00)	-59.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,518,760.00	26,518,760.00	0.00	33,005,675.00	6,486,915.00	24.5%
TOTAL, REVENUES			27,437,760.00	27,437,760.00	0.00	34,048,977.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	29,025,000.00	29,025,000.00	13,610,000.00	13,610,000.00	15,415,000.00	53.1%
Bond Interest and Other Service Charges		7434	10,916,346.91	10,916,346.91	6,453,786.89	12,574,169.00	(1,657,822.09)	-15.2%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			39,941,346.91	39,941,346.91	20,063,786.89	26,184,169.00	13,757,177.91	34.4%
TOTAL, EXPENDITURES			39,941,346.91	39,941,346.91	20,063,786.89	26,184,169.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	485,491.00	485,491.00	0.00	0.00	(485,491.00)	-100.0%
(c) TOTAL, SOURCES			485,491.00	485,491.00	0.00	0.00	(485,491.00)	-100.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	674,828.13	674,828.13	0.00	0.00	674,828.13	100.0%
(d) TOTAL, USES			674,828.13	674,828.13	0.00	0.00	674,828.13	100.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(189,337.13)	(189,337.13)	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	29,860,517.07
Total, Restricted Balance		29,860,517.07

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,363.91	61,363.91		61,363.91	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)			61,363.91	61,363.91		61,363.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91		61,363.91		
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91		61,363.91		
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	61,363.91	61,363.91		61,363.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
State School Building Repayment		7432	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	878,363.50	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	878,363.50	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	230,770.00	230,770.00	77,382.95	230,770.00	0.00	0.0%
3) Employee Benefits		3000-3999	108,847.00	108,847.00	34,056.13	108,847.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,216.00	12,216.00	0.00	12,216.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,916,916.00	1,916,916.00	657,228.86	2,256,916.00	(340,000.00)	-17.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,268,749.00	2,268,749.00	768,667.94	2,608,749.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,268,749.00)	(2,268,749.00)	109,695.56	(2,608,749.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	215,132.00	215,132.00	0.00	215,132.00	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			215,132.00	215,132.00	0.00	215,132.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,053,617.00)	(2,053,617.00)	109,695.56	(2,393,617.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(2,248,078.14)	(2,248,078.14)		(2,248,078.14)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,248,078.14)	(2,248,078.14)		(2,248,078.14)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(2,248,078.14)	(2,248,078.14)		(2,248,078.14)		
2) Ending Net Position, June 30 (E + F1e)			(4,301,695.14)	(4,301,695.14)		(4,641,695.14)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(4,301,695.14)	(4,301,695.14)		(4,641,695.14)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	878,363.50	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	878,363.50	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	878,363.50	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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	73,207.00	73,207.00	25,602.48	73,207.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	157,563.00	157,563.00	51,780.47	157,563.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			230,770.00	230,770.00	77,382.95	230,770.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	52,870.00	52,870.00	16,018.28	52,870.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	16,227.00	16,227.00	5,333.91	16,227.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	30,103.00	30,103.00	10,034.20	30,103.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,839.00	2,839.00	386.91	2,839.00	0.00	0.0%
Workers' Compensation		3601-3602	4,731.00	4,731.00	1,586.36	4,731.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,077.00	2,077.00	696.47	2,077.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			108,847.00	108,847.00	34,056.13	108,847.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,216.00	7,216.00	0.00	7,216.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,216.00	12,216.00	0.00	12,216.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,912,416.00	1,912,416.00	657,187.50	2,252,416.00	(340,000.00)	-17.8%
Communications		5900	0.00	0.00	41.36	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,916,916.00	1,916,916.00	657,228.86	2,256,916.00	(340,000.00)	-17.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,268,749.00	2,268,749.00	768,667.94	2,608,749.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	215,132.00	215,132.00	0.00	215,132.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			215,132.00	215,132.00	0.00	215,132.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			215,132.00	215,132.00	0.00	215,132.00		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,426.00	9,426.00	9,426.00	9,426.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,426.00	9,426.00	9,426.00	9,426.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,426.00	9,426.00	9,426.00	9,426.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
8010-8019										
8020-8079										
8080-8099										
8100-8299										
8300-8599										
8600-8799										
8910-8929										
8930-8979										
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries										
2000-2999										
Employee Benefits										
3000-3999										
Books and Supplies										
4000-4999										
Services										
5000-5999										
Capital Outlay										
6000-6599										
Other Outgo										
7000-7499										
Interfund Transfers Out										
All Other Financing Uses										
7600-7629										
7630-7699										
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury										
9111-9199										
Accounts Receivable										
9200-9299										
9310										
Due From Other Funds										
9320										
Stores										
Prepaid Expenditures										
9330										
Other Current Assets										
9340										
Deferred Outflows of Resources										
9490										
SUBTOTAL										
Liabilities and Deferred Inflows										
Accounts Payable										
9500-9599										
Due To Other Funds										
9610										
Current Loans										
9640										
Unearned Revenues										
9650										
Deferred Inflows of Resources										
9690										
SUBTOTAL										
Nonoperating										
Suspense Clearing										
9910										
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources		8,130,564.00	1,306,294.00	30,755,187.00	24,715,489.00				
Principal Apportionment	8010-8019	5,411,314.00	2,686,995.00	2,686,995.00	5,411,314.00			42,275,649.00	42,275,648.00
Property Taxes	8020-8079	(1,774,084.00)	16,372,088.00	5,282,481.00	69,520.00			54,915,985.00	54,915,987.00
Miscellaneous Funds	8080-8099	31,571.00	121,851.00	161,699.00	153,451.00			724,141.00	724,141.00
Federal Revenue	8100-8299	454,719.00	646,232.00	2,143,181.00	1,632,800.00	4,154,149.00		13,627,483.00	13,627,484.00
Other State Revenue	8300-8599	5,549,990.00	1,114,340.00	1,570,878.00	985,609.00	3,019,137.00		20,974,966.00	20,974,965.00
Other Local Revenue	8600-8799	1,107,132.00	23,890,398.00	1,616,037.00	3,410,605.00	554,546.00		64,291,442.00	64,291,441.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	2,308,000.00	0.00		2,308,000.00	2,308,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		10,780,642.00	44,831,904.00	13,441,271.00	13,971,299.00	7,727,832.00	0.00	199,117,666.00	199,117,666.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,584,350.00	5,387,757.00	5,812,469.00	5,714,400.00	10,497,224.00		76,708,446.00	76,708,445.12
Classified Salaries	2000-2999	2,864,821.00	3,102,508.00	2,951,554.00	3,004,073.00	623,359.00		34,962,033.00	34,962,033.44
Employee Benefits	3000-3999	5,027,610.00	4,025,701.00	5,067,657.00	4,499,696.00	812,528.00		45,689,504.00	45,689,505.87
Books and Supplies	4000-4999	1,118,559.00	797,907.00	1,570,509.00	4,279,932.00	1,046,679.00		12,652,466.00	12,652,465.00
Services	5000-5999	2,955,619.00	2,108,346.00	4,150,039.00	11,309,061.00	2,765,688.00		37,165,018.00	37,165,020.00
Capital Outlay	6000-6599	2,003.00	6,002.00	32,177.00	38,035.00	44,720.00		153,449.00	153,450.00
Other Outgo	7000-7499	0.00	(94,520.00)	0.00	(94,520.00)	(473,353.00)		(663,513.00)	(663,513.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	215,132.00		215,132.00	215,132.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		17,552,962.00	15,333,701.00	19,584,485.00	28,750,677.00	15,531,977.00	0.00	206,882,535.00	206,882,538.43
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9110-9199	0.00	(5,960.00)	41,632.00	(1,972.00)	0.00		32,979.00	
Accounts Receivable	9200-9299	64,792.00	18,452.00	45,365.00	(9,627,832.00)	0.00		(449,662.00)	
Due From Other Funds	9310	0.00	0.00	0.00	(4,000,000.00)	0.00		10,997,625.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		64,792.00	12,492.00	86,997.00	(13,629,804.00)	0.00	0.00	10,580,942.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	116,742.00	61,822.00	(16,539.00)	(15,478,606.00)	0.00		(2,089,931.00)	
Due To Other Funds	9610	0.00	0.00	0.00	(4,300,000.00)	0.00		7,828,286.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(795,000.00)	0.00		1,038,594.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		116,742.00	61,822.00	(16,539.00)	(20,573,606.00)	0.00	0.00	6,776,949.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(51,950.00)	(49,330.00)	103,536.00	6,943,802.00	0.00	0.00	3,803,993.00	
E. NET INCREASE/DECREASE (B - C + D)		(6,824,270.00)	29,448,873.00	(6,039,678.00)	(7,835,576.00)	(7,804,145.00)	0.00	(3,960,876.00)	(7,764,872.43)
F. ENDING CASH (A + E)		1,306,294.00	30,755,167.00	24,715,489.00	16,879,913.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,075,768.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes	8010-8019							0.00	
Miscellaneous Funds	8020-8079							0.00	
Federal Revenue	8080-8099							0.00	
Other State Revenue	8100-8299							0.00	
Other Local Revenue	8300-8599							0.00	
Interfund Transfers In	8600-8799							0.00	
All Other Financing Sources	8910-8929							0.00	
TOTAL RECEIPTS	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		16,879,913.00	16,879,913.00	16,879,913.00	16,879,913.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,879,913.00	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	206,882,538.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,509,125.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	98,802.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	153,450.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	215,132.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	369,662.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				837,046.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		79,479.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				192,615,846.43

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		9,426.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		20,434.53
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	168,723,676.81	17,900.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	168,723,676.81	17,900.46
B. Required effort (Line A.2 times 90%)	151,851,309.13	16,110.41
C. Current year expenditures (Line I.E and Line II.B)	192,615,846.43	20,434.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,970,097.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 150,416,069.40

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.97%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,726,075.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,667,694.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	71,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	90,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	766,766.59
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	13.97
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,321,549.56
9. Carry-Forward Adjustment (Part IV, Line F)	110,239.66
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,431,789.22

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	124,855,966.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	27,677,688.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	15,418,808.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	408,451.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	98,802.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	18,383.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,711,306.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	752,104.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,547,253.41
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	338.03
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,122,559.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,550,462.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,418,398.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	204,580,518.87

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19) 5.53%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19) 5.59%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>11,321,549.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(123,045.78)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.42%) times Part III, Line B19); zero if negative	<u>110,239.66</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.73%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>110,239.66</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>110,239.66</u>

Approved indirect cost rate: 5.42%
Highest rate used in any program: 7.73%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	964,099.00	52,255.00	5.42%
01	3010	1,188,657.00	67,135.00	5.65%
01	3210	560,570.00	26,440.00	4.72%
01	3212	1,040,394.00	56,389.00	5.42%
01	3213	3,272,359.00	177,362.00	5.42%
01	3214	847,739.00	45,947.00	5.42%
01	3215	265,856.00	14,409.00	5.42%
01	3216	928,540.00	50,327.00	5.42%
01	3217	213,072.00	11,549.00	5.42%
01	3218	604,852.00	32,784.00	5.42%
01	3219	957,311.00	51,887.00	5.42%
01	3310	1,460,894.00	79,180.00	5.42%
01	3312	475,670.00	25,781.00	5.42%
01	3315	24,904.00	1,350.00	5.42%
01	3318	8,855.00	480.00	5.42%
01	3385	43,341.00	2,349.00	5.42%
01	3410	85,373.00	4,627.00	5.42%
01	3550	43,740.00	2,187.00	5.00%
01	4035	260,545.00	14,121.00	5.42%
01	4127	146,600.00	7,946.00	5.42%
01	4203	287,913.00	5,758.00	2.00%
01	6010	1,720,374.00	86,018.00	5.00%
01	6266	2,654,239.00	143,860.00	5.42%
01	6385	144,587.00	7,836.00	5.42%
01	6387	512,375.00	27,771.00	5.42%
01	6388	342,129.00	18,543.00	5.42%
01	6515	3,794.00	206.00	5.43%
01	6520	80,820.00	4,380.00	5.42%
01	7220	345,717.00	18,737.00	5.42%
01	7311	74,852.00	4,290.00	5.73%
01	7422	1,992,623.00	108,000.00	5.42%
01	8150	5,216,728.00	6,775.00	0.13%
01	9010	6,531,300.00	179,285.00	2.75%
11	6371	11,383.00	617.00	5.42%
11	6391	4,202,911.00	210,145.00	5.00%
12	5025	838,217.00	22,293.00	2.66%
12	6060	871,705.00	38,173.00	4.38%
12	6105	3,445,047.00	175,809.00	5.10%
12	9010	1,053,633.00	20,123.00	1.91%
13	5310	2,418,398.00	187,042.00	7.73%
13	5316	0.00	4,087.00	N/A

Fund	Resource	Eligible Expenditures	Indirect Costs Charged	Rate
		(Objects 1000-5999 except 4700 & 5100)	(Objects 7310 and 7350)	Used

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	83,574.00	0.00	0.00	(664,063.00)				
Other Sources/Uses Detail					2,308,000.00	215,132.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	6,500.00	0.00	216,536.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	501,000.00	0.00	256,398.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(593,574.00)	191,129.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,308,000.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					215,132.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	593,574.00	(593,574.00)	664,063.00	(664,063.00)	2,523,132.00	2,523,132.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	9,426.00	9,426.00		
Charter School	0.00	0.00		
Total ADA	9,426.00	9,426.00	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	8,826.00	8,826.00		
Charter School				
Total ADA	8,826.00	8,826.00	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	8,826.00	8,826.00		
Charter School				
Total ADA	8,826.00	8,826.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment			
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	Status	
Current Year (2021-22)					
District Regular	9,844	9,171			
Charter School					
Total Enrollment	9,844	9,171	-6.8%	Not Met	
1st Subsequent Year (2022-23)					
District Regular		9,213			
Charter School					
Total Enrollment	0	9,213	0.0%	Not Met	
2nd Subsequent Year (2023-24)					
District Regular		9,213			
Charter School					
Total Enrollment	0	9,213	0.0%	Not Met	

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

In 2021-22, the District is funded based on prior year ADA. In the two subsequent years, the District will be funded on actual ADA (based on actual enrollment)

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	9,398	10,194	
Charter School	359		
Total ADA/Enrollment	9,757	10,194	95.7%
Second Prior Year (2019-20)			
District Regular	9,426	9,844	
Charter School			
Total ADA/Enrollment	9,426	9,844	95.8%
First Prior Year (2020-21)			
District Regular	9,426	9,413	
Charter School	0		
Total ADA/Enrollment	9,426	9,413	100.1%
Historical Average Ratio:			97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	9,426	9,171		
Charter School	0			
Total ADA/Enrollment	9,426	9,171	102.8%	Not Met
1st Subsequent Year (2022-23)				
District Regular	8,826	9,213		
Charter School				
Total ADA/Enrollment	8,826	9,213	95.8%	Met
2nd Subsequent Year (2023-24)				
District Regular	8,826	9,213		
Charter School				
Total ADA/Enrollment	8,826	9,213	95.8%	Met

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

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

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

Explanation:
(required if NOT met)

Actual ADA in 2021-22 is lower than funded ADA. The enrollment numbers reflect this.

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		Status
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	
Current Year (2021-22)	96,920,907.00	97,191,635.00	0.3%	Met
1st Subsequent Year (2022-23)	96,053,350.00	94,130,932.00	-2.0%	Met
2nd Subsequent Year (2023-24)	98,698,101.00	97,000,285.00	-1.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	93,968,482.94	106,711,799.03	88.1%
Second Prior Year (2019-20)	93,628,304.74	106,963,899.20	87.5%
First Prior Year (2020-21)	104,102,898.72	113,840,511.37	91.4%
	Historical Average Ratio:		89.0%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	113,008,786.00	130,343,261.43	86.7%	Met
1st Subsequent Year (2022-23)	115,918,033.57	125,568,743.57	92.3%	Not Met
2nd Subsequent Year (2023-24)	117,490,889.57	127,112,981.57	92.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

One-time funding will be eliminated after 2021-22 and the District will be funded based on actual ADA, which will reduce expenditures for non-salary and benefit expenses.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	10,402,350.00	13,627,484.00	31.0%	Yes
1st Subsequent Year (2022-23)	3,712,385.00	4,469,697.00	20.4%	Yes
2nd Subsequent Year (2023-24)	3,712,385.00	4,469,697.00	20.4%	Yes

Explanation:
(required if Yes)

Federal Revenue increases due to one-time funding

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	16,163,011.00	20,974,965.00	29.8%	Yes
1st Subsequent Year (2022-23)	11,662,388.00	13,797,268.00	18.3%	Yes
2nd Subsequent Year (2023-24)	11,662,388.00	13,797,271.00	18.3%	Yes

Explanation:
(required if Yes)

Other STATE Revenue increases due to one-time funding

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	62,309,506.00	64,291,441.00	3.2%	No
1st Subsequent Year (2022-23)	63,902,089.00	63,902,089.00	0.0%	No
2nd Subsequent Year (2023-24)	65,845,970.00	65,845,970.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	6,171,720.00	12,652,465.00	105.0%	Yes
1st Subsequent Year (2022-23)	7,032,440.00	9,645,406.00	37.2%	Yes
2nd Subsequent Year (2023-24)	6,753,656.00	9,127,530.00	35.1%	Yes

Explanation:
(required if Yes)

Additional funding has been received since budget adoption (one-time and ongoing).

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	27,284,574.00	37,165,020.00	36.2%	Yes
1st Subsequent Year (2022-23)	23,000,602.00	24,480,531.00	6.4%	Yes
2nd Subsequent Year (2023-24)	22,231,505.00	22,671,625.00	2.0%	No

Explanation:
(required if Yes)

Additional funding has been received since budget adoption (one-time and ongoing) allowing for additional expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	88,874,867.00	98,893,890.00	11.3%	Not Met
1st Subsequent Year (2022-23)	79,276,862.00	82,169,054.00	3.6%	Met
2nd Subsequent Year (2023-24)	81,220,743.00	84,112,938.00	3.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	33,456,294.00	49,817,485.00	48.9%	Not Met
1st Subsequent Year (2022-23)	30,033,042.00	34,125,937.00	13.6%	Not Met
2nd Subsequent Year (2023-24)	28,985,161.00	31,799,155.00	9.7%	Not Met

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

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

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

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

Federal Revenue increases due to one-time funding

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

Other State Revenue increases due to one-time funding

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

- 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)

Additional funding has been received since budget adoption (one-time and ongoing).

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

Additional funding has been received since budget adoption (one-time and ongoing) allowing for additional expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,518,184.94	5,318,503.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		5,186,728.00	

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

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

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

Indirect Cost has not been included in the restricted resource for Ongoing and Major Maintenance. This will be corrected at Second Interim and the contribution will exceed the required minimum.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.8%	8.5%	7.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	2.8%	2.6%

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)	(5,285,759.43)	130,558,393.43	4.0%	Not Met
1st Subsequent Year (2022-23)	(4,303,646.57)	125,783,875.57	3.4%	Not Met
2nd Subsequent Year (2023-24)	(999,068.57)	127,328,113.57	0.8%	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)

Deficit spending will be addressed by Board approved budget reductions

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2021-22)	17,930,220.96	Met
1st Subsequent Year (2022-23)	12,068,244.40	Met
2nd Subsequent Year (2023-24)	10,969,176.84	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2021-22)	16,879,913.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,426	8,826	8,826
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

- Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	206,882,538.43	182,886,104.56	182,936,431.56
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	206,882,538.43	182,886,104.56	182,936,431.56
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,206,476.15	5,486,583.14	5,488,092.95
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,206,476.15	5,486,583.14	5,488,092.95

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	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,240,835.76	0.00	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,743,383.05	11,474,250.21	10,475,181.64
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)	(1.39)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,965,640.39	3,977,537.00	3,977,537.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,949,857.81	15,451,787.21	14,452,718.64
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.84%	8.45%	7.90%
District's Reserve Standard (Section 10B, Line 7):	6,206,476.15	5,486,583.14	5,488,092.95
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(29,587,714.00)	(29,551,654.00)	-0.1%	(36,060.00)	Met
1st Subsequent Year (2022-23)	(29,222,249.00)	(29,567,940.00)	1.2%	345,691.00	Met
2nd Subsequent Year (2023-24)	(29,441,453.00)	(29,532,357.00)	0.3%	90,904.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	2,308,000.00	New	2,308,000.00	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	943,285.00	215,132.00	-77.2%	(728,153.00)	Not Met
1st Subsequent Year (2022-23)	943,285.00	215,132.00	-77.2%	(728,153.00)	Not Met
2nd Subsequent Year (2023-24)	943,285.00	215,132.00	-77.2%	(728,153.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. 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)

One-time transfer from Fund 20 will not continue after 2021-22

- 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)

Contributions have been reduced due to additional funding for the Nutrition Services program

- 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)

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

Total Annual Payments:	28,976,925	26,572,188	25,018,468	25,018,468
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

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

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)

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
35,272,723.00	35,272,723.00
0.00	
35,272,723.00	35,272,723.00

Data must be entered.

Jun 30, 2019	Jun 30, 2019

Data must be entered.

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

Budget Adoption (Form 01CS, Item S7A)	First Interim
1,326,977.00	1,326,977.00
1,579,280.00	1,579,280.00
1,766,796.00	1,766,796.00

1,002,012.10	1,009,041.03
966,383.00	966,383.00
981,976.00	981,976.00

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

1,326,977.00	1,326,977.00
1,579,280.00	1,579,280.00
1,766,796.00	1,766,796.00

- d. Number of retirees receiving OPEB benefits
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

71	71
71	71
71	71

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)

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	7,702,750.00	7,702,750.00
b. Unfunded liability for self-insurance programs	2,292,356.00	2,292,356.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	2,256,000.00	2,256,000.00
1st Subsequent Year (2022-23)	2,256,000.00	2,256,000.00
2nd Subsequent Year (2023-24)	2,256,000.00	2,256,000.00

- b. Amount contributed (funded) 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)	2,046,753.00	2,046,753.00
1st Subsequent Year (2022-23)	2,046,753.00	2,046,753.00
2nd Subsequent Year (2023-24)	2,046,753.00	2,046,753.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	760.0	754.2	724.5	724.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	549.2	480.7	470.1	470.1

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 06, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 01, 2021

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

No

If Yes, date of budget revision board adoption:

Jun 23, 2021

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2022

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

419,542

495,765

499,193

% change in salary schedule from prior year

1.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	94.0	100.8		

Data must be entered for all years.

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

Yes

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.

Fund 67 due to the accrual of actuarial liability. This will be reviewed with a new actuarial study

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

CASH

FLOW

BERKELEY UNIFIED SCHOOL DISTRICT
EST 2021-22 CASH FLOW (First Interim)
CASHFLOW WORKSHEET (Projected)

A. BEGINNING CASH

B. RECEIPTS:

Revenue Limit Sources/LCFF	
Principal Apportionment	
Property Taxes	
Miscellaneous Funds	
Federal Revenue	
Other State Revenue	
Other Local Revenue	
Interfund Transfers In	
All Other Financing Sources	
Other Receipts/Non-Revenue	
TOTAL RECEIPTS	

C. DISBURSEMENTS

Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books & Supplies	
Services	
Capital Outlays	
Other Outgo	
Interfund Transfers Out	
All Other Financing Uses	
Other Disbursements/Non Expenditures	
TOTAL DISBURSEMENTS	

D. BALANCE SHEET TRANSACTIONS

Est Beg Bal
7/1/2021

Cash Not in Treasury	
Accounts Receivable	
Due From Other Funds	
Stores	
Prepaid Expenditures	
Other Current Assets	
Liabilities	
Accounts Payable	
Due To Other Funds	
Current Loans	
Deferred Revenues	
Liabilities	
Nonoperating	
Suspense Clearing	
TOTAL BALANCE SHEET	
TRANSACTIONS	

E. NET INCREASE/DECREASE (B - C + D)

F. ENDING CASH (A + E)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	Total
A. BEGINNING CASH	\$13,036,644	\$2,011,452	(\$3,847,052)	(\$9,276,516)	(\$15,975,052)	(\$26,674,165)	(\$360,390)	\$4,232,831	\$8,130,561	\$1,306,292	\$30,755,164	\$24,715,485	\$16,879,909	\$13,036,644
B. RECEIPTS:														
Revenue Limit Sources/LCFF	\$2,167,041	\$2,167,041	\$4,371,976	\$3,900,674	\$2,686,995	\$5,411,314	\$2,686,995	\$2,686,995	\$5,411,314	\$2,686,995	\$2,686,995	\$5,411,314	\$0	\$42,275,648
Principal Apportionment	\$111,805	\$1,976,053	\$1,632,001	\$5,098	\$16,624	\$2,541,522	\$10,122,062	\$10,580,817	(\$1,774,084)	\$16,372,088	\$5,262,481	\$69,520	\$0	\$54,915,987
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$35,037	\$147,356	\$33,722	\$454,719	\$121,851	\$161,699	\$153,451	\$0	\$724,141
Miscellaneous Funds	\$0	\$37,131	\$177,940	\$86,235	\$2,829	\$102,050	\$1,041,008	\$2,349,209	\$454,719	\$646,232	\$2,143,181	\$1,632,800	\$4,154,149	\$13,621,484
Federal Revenue	\$0	\$1,680,012	\$379,279	\$780,383	\$956,658	\$279,129	\$1,765,543	\$2,906,008	\$5,549,990	\$1,114,340	\$1,570,878	\$985,609	\$3,019,137	\$20,874,965
Other State Revenue	\$0	\$485,447	\$515,834	\$2,298,965	\$1,623,749	\$25,680,112	\$1,192,189	\$1,040,372	\$1,107,132	\$23,990,398	\$1,516,037	\$3,410,605	\$554,546	\$64,291,441
Other Local Revenue	\$0	\$3,200,000	\$0	(\$3,200,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,308,000	\$0	\$2,308,000
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Receipts/Non-Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,154,902	\$9,533,684	\$7,077,030	\$3,871,355	\$5,326,308	\$34,049,165	\$25,755,152	\$19,597,123	\$10,780,642	\$44,831,903	\$13,441,270	\$13,971,300	\$7,727,832	\$199,117,666
C. DISBURSEMENTS														
Certificated Salaries	\$672,283	\$5,986,556	\$8,501,947	\$6,426,028	\$5,564,845	\$420,848	\$10,565,756	\$5,573,983	\$5,584,350	\$5,387,757	\$5,812,469	\$5,714,400	\$10,497,224	\$76,708,445
Classified Salaries	\$1,249,394	\$2,573,737	\$2,741,366	\$3,787,294	\$3,038,672	\$2,868,571	\$3,068,357	\$3,088,327	\$2,864,821	\$3,102,508	\$2,951,554	\$3,004,073	\$623,359	\$34,962,033
Employee Benefits	\$684,060	\$2,658,068	\$3,253,857	\$3,251,620	\$4,860,264	\$2,297,971	\$4,409,197	\$4,641,275	\$5,027,610	\$4,025,701	\$5,067,657	\$4,499,696	\$812,528	\$45,689,506
Books & Supplies	\$9,105	\$195,488	\$395,288	\$140,142	\$777,090	\$797,085	\$887,187	\$657,405	\$1,118,559	\$797,907	\$1,570,589	\$4,279,932	\$1,046,679	\$12,652,465
Services	\$271,313	\$2,864,937	\$1,048,002	\$1,504,002	\$2,053,340	\$2,106,174	\$2,291,407	\$1,737,090	\$2,955,619	\$2,108,346	\$4,150,039	\$11,309,061	\$2,765,688	\$37,165,020
Capital Outlays	\$0	\$0	\$0	\$0	\$16,495	\$6,435	\$3,893	\$3,689	\$2,003	\$6,002	\$32,177	\$36,035	\$44,720	\$153,450
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,120)	\$0	(\$94,520)	\$0	(\$94,520)	(\$473,353)	(\$663,313)
Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Disbursements/Non Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DISBURSEMENTS	\$2,806,157	\$14,478,796	\$15,940,459	\$15,109,086	\$16,310,706	\$8,497,085	\$21,205,797	\$15,700,649	\$17,552,962	\$15,333,702	\$19,584,405	\$28,760,678	\$15,531,977	\$206,082,538
D. BALANCE SHEET TRANSACTIONS														
Assets														
Cash Not in Treasury	\$0	\$0	\$0	\$0	\$0	(\$500)	\$0	(\$221)	\$0	(\$5,960)	\$41,632	(\$1,972)	\$0	\$32,979
Accounts Receivable	\$1,160,775	\$2,039,714	\$3,317,701	\$1,400,233	\$287,601	\$762,171	\$57,065	\$4,301	\$64,792	\$18,452	\$45,365	(\$9,627,832)	\$0	(\$449,563)
Due From Other Funds	\$9,184,323	\$591,710	\$2,081,592	\$3,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,000,000)	\$0	\$10,997,625
Stores	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Liabilities														
Accounts Payable	\$11,950,322	\$1,153,166	\$35,809	\$61,038	\$2,316	(\$23)	\$13,198	\$2,824	\$116,742	\$61,822	(\$16,539)	(\$15,478,606)	\$0	(\$2,009,932)
Due To Other Funds	\$9,678,059	\$1,013,846	\$1,436,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,300,000)	\$0	\$7,828,286
Current Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Revenues	\$2,655	\$1,337,802	\$493,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$795,000)	\$0	\$1,038,594
Liabilities	\$21,638,035	\$3,504,815	\$1,965,326	\$61,038	\$2,316	(\$23)	\$13,198	\$2,824	\$116,742	\$61,822	(\$16,539)	(\$20,573,606)	\$0	\$6,776,948
Nonoperating														
Suspense Clearing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BALANCE SHEET	(\$11,293,937)	(\$913,391)	\$3,433,966	\$4,539,195	\$285,285	\$761,694	\$43,867	\$1,256	(\$51,949)	(\$49,330)	\$103,536	\$6,943,802	\$0	\$3,803,993
TRANSACTIONS														
E. NET INCREASE/DECREASE (B - C + D)	(\$11,025,193)	(\$5,858,504)	(\$5,429,463)	(\$6,698,537)	(\$10,699,112)	\$26,313,775	\$4,593,222	\$3,897,730	(\$6,824,269)	\$29,448,872	(\$6,039,679)	(\$7,835,576)	(\$7,804,144)	(\$3,960,879)
F. ENDING CASH (A + E)	\$2,011,452	(\$3,847,052)	(\$9,276,516)	(\$15,975,052)	(\$26,674,165)	(\$360,390)	\$4,232,831	\$8,130,561	\$1,306,292	\$30,755,164	\$24,715,485	\$16,879,909	\$9,075,765	\$9,075,765