



LITTLE LAKE CITY SCHOOL DISTRICT

2021-22 SECOND INTERIM

Where Kids are #1

Presented By:

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Table of Contents

1. BUDGET ASSUMPTIONS	5
GENERAL INFORMATION	5
BUDGET CALENDAR.....	5
ENROLLMENT PROJECTIONS.....	6
AVERAGE DAILY ATTENDANCE (ADA)	7
GENERAL FUND REVENUES.....	8
Local Control Funding Formula.....	9
Other State Revenue.....	10
Federal Revenues	11
Local Revenues	12
GENERAL FUND EXPENDITURES.....	13
Employees	13
Collective Bargaining Agreements	13
Employee Benefits	14
OTHER SIGNIFICANT BUDGET ITEMS	14
Local Control Accountability Plan.....	14
Special Education.....	15
Ending Fund Balance (Multi-Year).....	16
SUMMARY OF BUDGET ASSUMPTIONS	17
FUND CLASSIFICATIONS	21
General Fund – Unrestricted	21
General Fund – Restricted.....	21
Cafeteria Special Revenue Fund	21
Deferred Maintenance Fund.....	21

Capital Project Funds	21
Bond Interest and Redemption Fund.....	22
Debt Service Fund.....	22
2. SACS FORM – GENERAL FUND	23
3. SACS FORM – OTHER FUNDS	23
FORM 13 – CAFETERIA SPECIAL REVENUE FUND	23
FORM 14 – DEFERRED MAINTENANCE FUND.....	23
FORM 25 – CAPITAL FACILITIES FUND.....	23
FORM 35 – COUNTY SCHOOL FACILITIES FUND.....	23
FORM 40 – SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS.....	23
FORM 51 – BOND INTEREST AND REDEMPTION FUND	23
FORM 56 – DEBT SERVICE FUND.....	23
4. SACS FORM – MULTI-YEAR PROJECTIONS.....	23
5. SACS FORM – SUPPLEMENTAL FORMS	23
FORM CI – DISTRICT CERTIFICATION OF INTERIM REPORT.....	23
FORM A – AVERAGE DAILY ATTENDANCE	23
FORM CASH - CASHFLOW.....	23
FORM 01CS – CRITERIA & STANDARDS	23



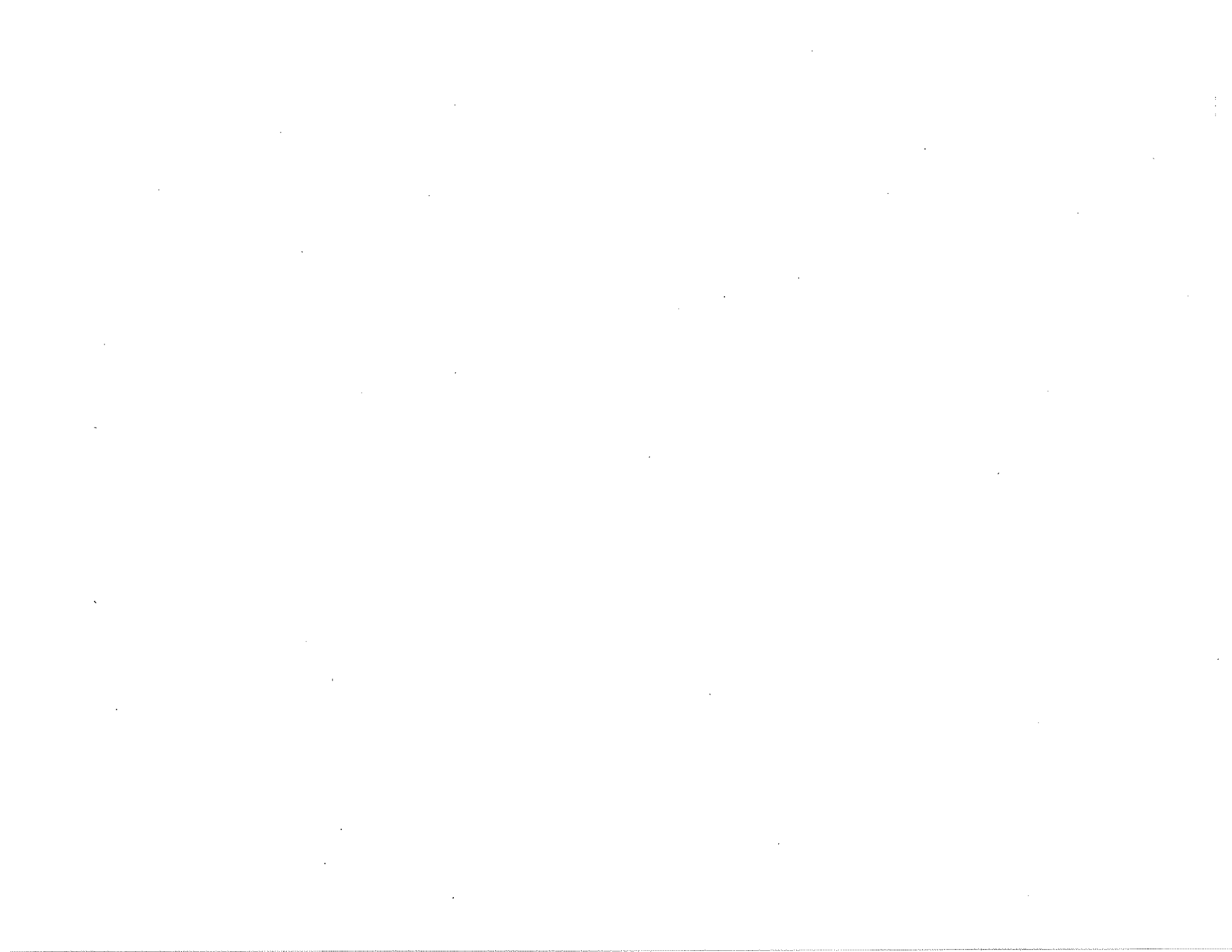
Little Lake City School District

Where Kids Are #1

Date: March 15, 2022
To: Board Members
CC: William Crean, Ed.D., Superintendent of Schools
From: Liz Seymour, Assistant Superintendent of Business Services
Prepared By: Michael Montano, Director of Fiscal Services
RE: 2021-2022 Second Interim Report

The Governing Board is required by Education Code 42130 to certify within 45 days of the close of the period ending January 31 that the district will be able to meet its financial obligations for the budget year and two subsequent years. The 2021-22 Second Interim report will be presented to the Board of Education for discussion and approval. The report has been prepared in accordance with the State Board of Education Criteria and Standards and a positive certification is recommended.

The 2021-22 Second Interim Report updates the Board approved operating budget based upon the most current information available from the California Department of Education, California Department of Finance, School Services of California and the Los Angeles County Office of Education.



1. BUDGET ASSUMPTIONS

The District's Budget is formed around a set of basic assumptions and formulas.

GENERAL INFORMATION

Little Lake City School District is an elementary school district including elementary and secondary levels of education under a single Board of Education. The District consists of seven elementary schools and two middle schools and centralized administration.

Elementary Schools

Cresson Elementary
Jersey Ave Elementary
Lakeland Elementary
Lakeview Elementary
Paddison Elementary
Studebaker Elementary
William Orr Elementary

Middle Schools

Lake Center Middle
Lakeside Middle

BUDGET CALENDAR

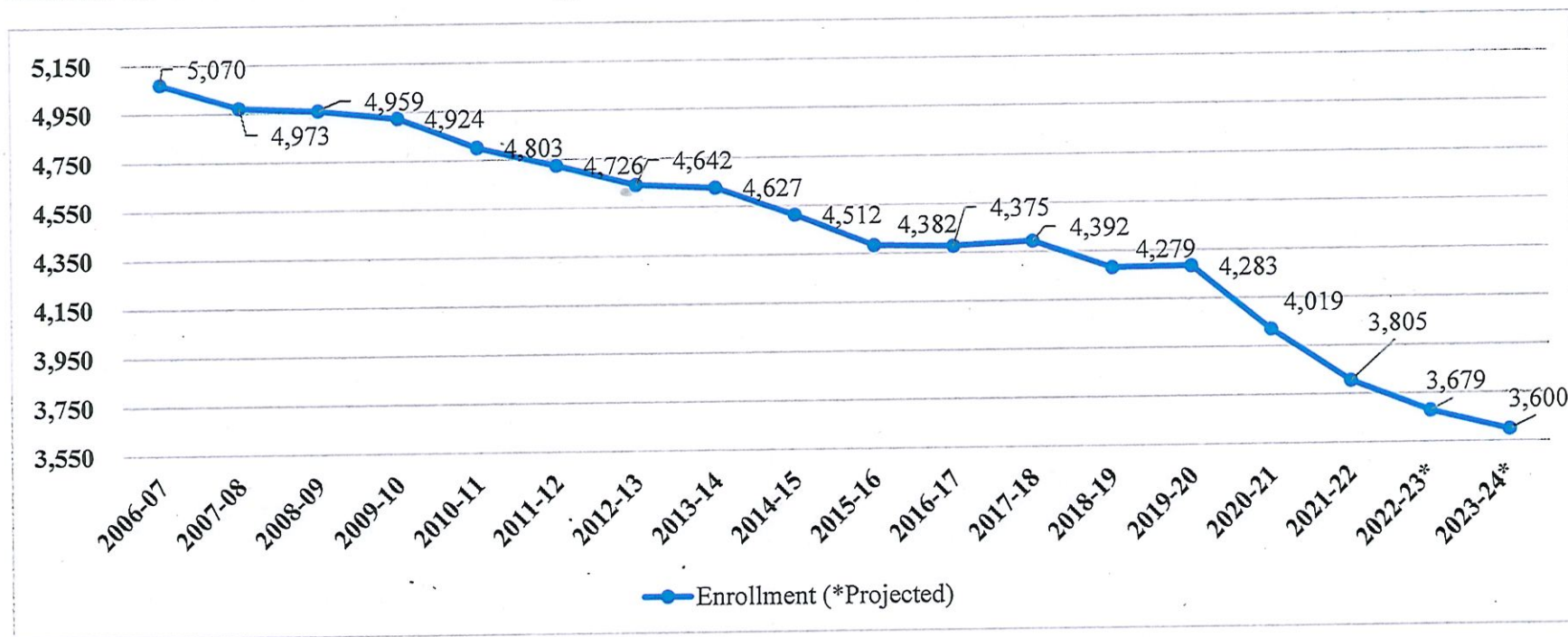
The following dates represent key budgetary information dates for the 2021-22 fiscal year:

June 15, 2021	Public Hearing on Budget
June 29, 2021	Adopt Budget
June 30, 2021	District Budget due to Los Angeles County Office of Education (LACOE)
December 15, 2021	District First Interim due to LACOE
March 17, 2022	District Second Interim due to LACOE
June 30, 2022	District Estimated Actuals due to LACOE

ENROLLMENT PROJECTIONS

Current enrollment (excluding ETK) is 3,805. The District has experienced a decrease of 5.32% or 214 students from the prior school year. The District believes this unusually high drop in enrollment is due to the current COVID-19 pandemic.

For the 2022-23 and 2023-24 fiscal years, enrollment projections are determined by reviewing historical enrollment information and incorporating known future factors. The District uses a cohort survival enrollment method which looks at historical enrollment and measures the actual cohort survival rate and applies that rate for projecting future enrollment. For instance if 97.5% of 4th graders

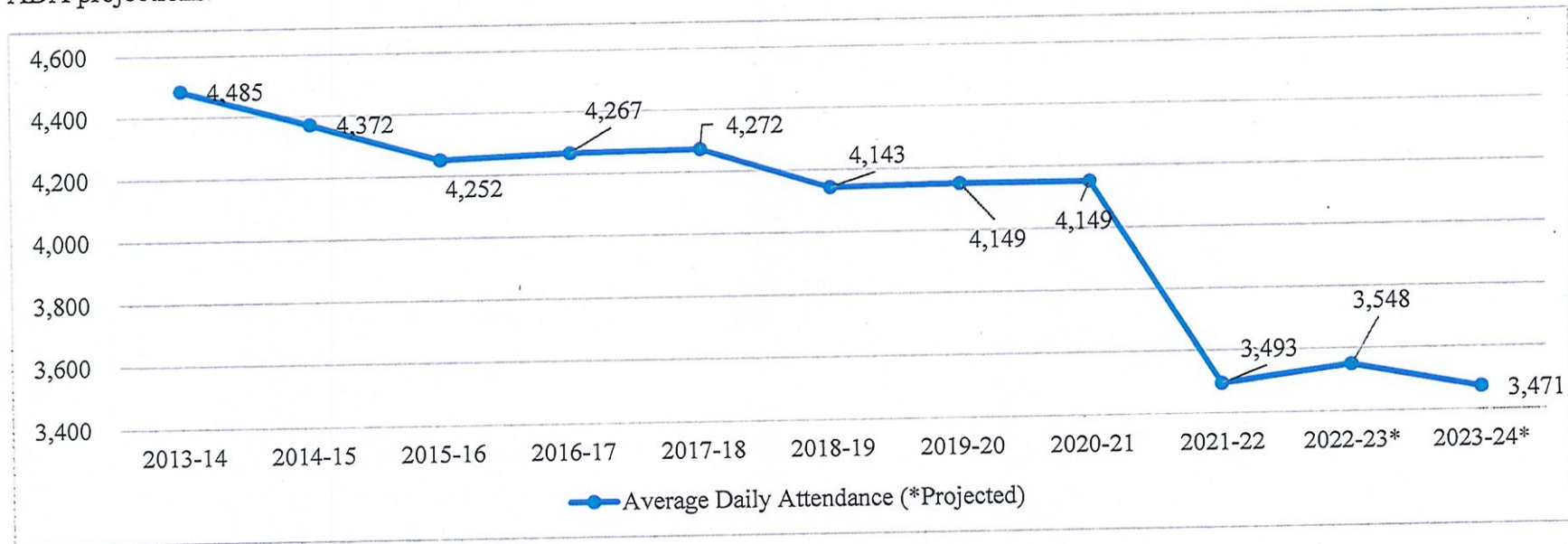


typically move on to 5th grade, the 97.5% rate is applied to the current number of 4th graders to determine the amount of 5th graders projected in 2022-23.

AVERAGE DAILY ATTENDANCE (ADA)

The ADA for the 2021-22 school year is 3,493. This does not include ADA for students at the County Office of Education or Non-Public Schools. For the 2020-21 school year it is important to note, the State included an ADA Hold Harmless clause in its budget adoption. The clause allows Districts to use their 2019-20 Actual ADA as their 2020-21 ADA. Due to the impact of absences related to COVID-19, the District is utilizing a 91.87% ADA percent to enrollment for the 2021-22 school year and then returns to utilizing a normal average 96.50% ADA ratio for 2022-23 and 2023-24.

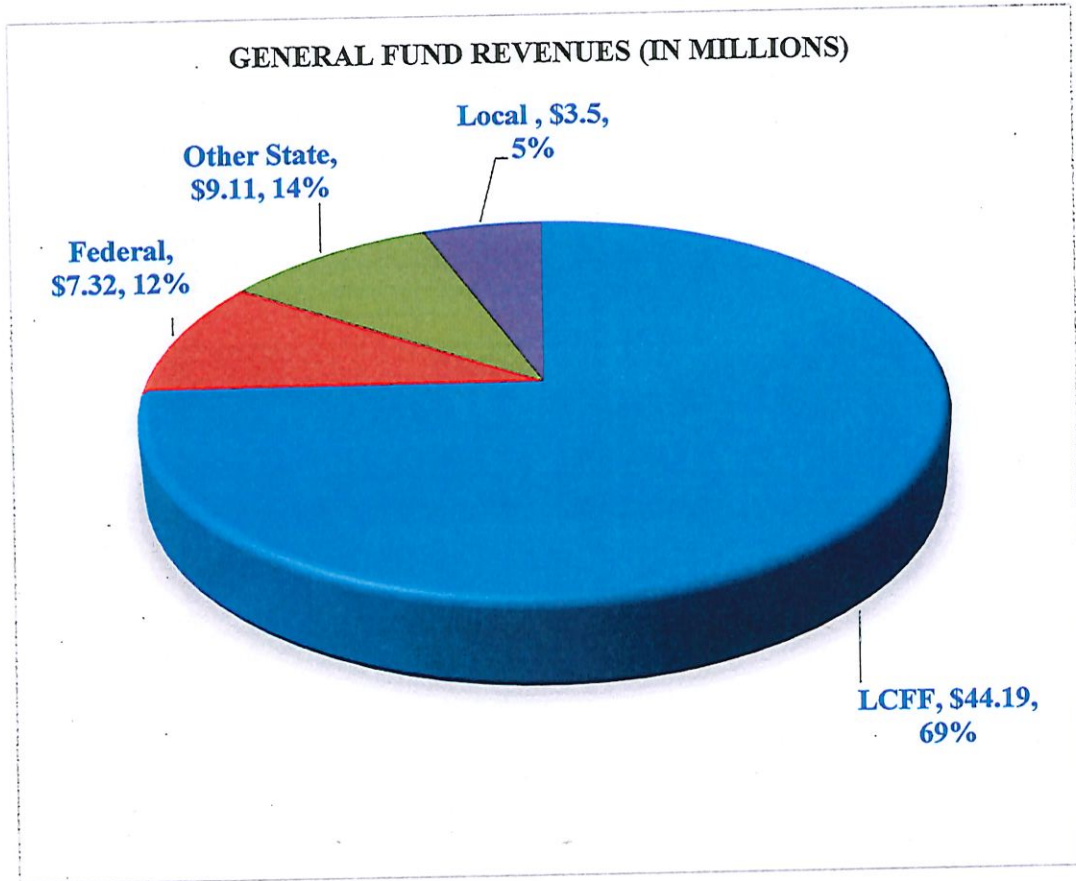
ADA projections are used for calculating the Local Control Funding Formula (LCFF) Revenues. For a declining enrollment District, the State allows the LCFF Revenues to be calculated using the higher of current or prior year ADA. The District is projecting an enrollment decline for 2021-22 and subsequent years; therefore LCFF revenues for these years have been calculated using prior year ADA projections.



GENERAL FUND REVENUES

The major classifications for revenues in the General Fund are:

- **LCFF Revenues** are used to record state aid apportionment for both base and supplemental/concentration funding, County and District local property taxes.
- **Federal Revenues** record the grant and award revenues received directly from the federal government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e. Special Education SELPA distributed Federal IDEA revenues)
- **Other State Revenue** is revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.
- **Local Revenues** include the recording of the SELPA pass through of special education AB602 revenue, interest earnings, leases, rentals, donations, grants and awards from other than federal or state agencies.



Local Control Funding Formula

Approximately, 69% of the General Fund's revenues is generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources), Education Protection Account (EPA) tax collections fund LCFF revenue, and the balance is provided to the District as a State apportionment.

Using the LCFF Calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, the following factors were used to prepare the 2021-22 Second Interim Assumptions.

Component of LCFF Target Entitlement	
Base Grant	\$34,145,404
K-3 Grade Span Adjustment	1,521,604
Supplemental Grant	4,905,640
Concentration Grant	3,192,376
Add-Ons (TIIG & HTS)	559,758
Total	\$44,324,782

Other State Revenue

The District receives funding from the State in addition to the LCFF. The below table summarizes the various State revenues the District is projected to receiving in the 2021-22 fiscal year.

Program	Amount
State Mental Health	\$177,925
Mandate Cost Reimbursement	136,078
Lottery (Unrestricted)	629,236
Lottery (Restricted)	194,481
ASES	1,322,638
STRS On-Behalf Pension Contribution	2,783,005
Expanded Learning Opportunities (ELOP)	1,497,146
Educator Effectiveness	100,000
Classified School Employee Summer Assistance Program (CSESAP)	88,400
Expanded Learning Opportunity Grant	1,865,535
Expanded Learning Opportunity - Para Grant	18,725
In-Person Instruction Grant	300,000
Total State Funding:	\$9,113,169

Federal Revenues

The District receives funding from the Federal Government for various programs. The below table summarizes the Federal revenues the District is projected to receive in the 2021-22 fiscal year.

Program	Amount
Title I, Part A Basic Grants Low-Income and Neglected	\$1,033,675
Title II, Part A Supporting Effective Instruction Local Grants	144,510
Title III, English Learner Student Program	96,172
Title III, Immigrant Student Program	7,797
Title IV, Part A Student Support and Academic Enrichment Grant	102,058
Title X McKinney-Vento Homeless Children Assistance Grant	74,305
Special Education: IDEA	754,577
Elementary & Secondary School Emergency Relief (ESSER II) Fund	1,891,157
Elementary & Secondary School Emergency Relief (ESSER III) Fund	2,509,838
ELC COVID-19 Testing Grant	630,752
Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	78,133
Total Federal Revenue:	\$7,322,974

Local Revenues

The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The below table summarizes the various Local revenues the District is projected to receive in the 2021-22 fiscal year.

Program	Amount
Parcel Tax	\$350,216
Leases and Rentals	354,389
Interest	140,000
Stone Soup	299,936
AB602 SELPA Pass-Thru	1,955,096
Community Redevelopment Funds	350,000
Other	75,000
Total Local Revenue	\$3,524,637

GENERAL FUND EXPENDITURES

The pie chart presented indicates that a majority (75%) of the General Fund expenditure budget is made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources.

Employees

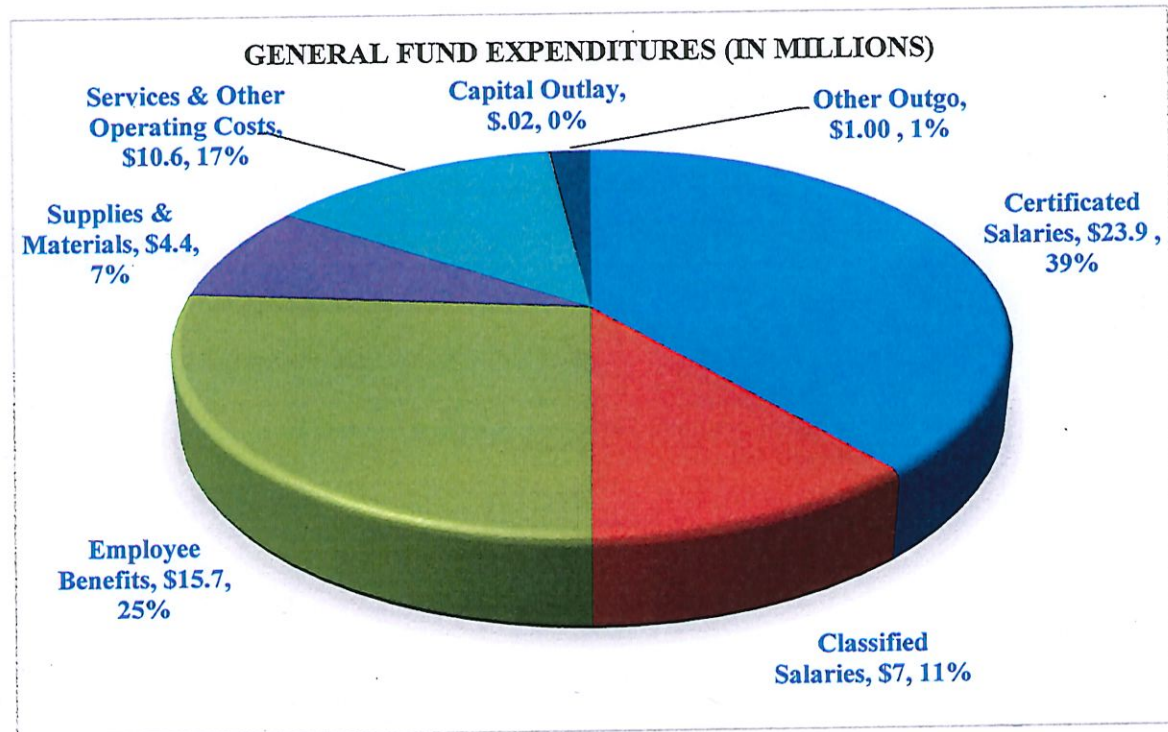
The certificated bargaining unit employees are represented by the Little Lake Education Association (LLEA) with a current contract in effect through June 30, 2023.

The classified bargaining unit employees are represented by the California School Employee Association (CSEA), with a current contract in effect through June 30, 2023.

Collective Bargaining Agreements

The District and its Bargaining Units have settled salary negotiation for the 2021-22 fiscal year. The Agreement with LLEA includes a 5% on salary schedule increase and a one-time District contribution to pay beyond the cap for the Blue Shield Access HMO, Kaiser, and PERS Choice medical plans in the 2022 calendar year. The agreement was approved by the Board of Education at the October 26, 2021 board meeting.

The Agreement with CSEA includes a 5% on salary schedule increase, a 2% one-time bonus for all members who do not take medical benefits and a one-time District contribution to pay beyond the cap for the Blue Shield Access HMO, Kaiser, Health Net Smart Care plans in the 2022 calendar year. The agreement was approved by the Board of Education for approval at the October 26, 2021 board meeting.



The District has included the cost increases in its budgeted expenditures for the 2021-22 fiscal year and the two subsequent fiscal years.

Employee Benefits

Employee benefits are budgeted at \$15.7 million, of this amount \$9.5 million is applicable to benefits funded with unrestricted monies and \$6.2 million is applicable to benefits funded with categorical/restricted programs.

Statutory benefits were calculated using the following rates:

- STRS – 16.92%
 - PERS – 22.91%
 - Social Security – 6.20%
 - Medicare – 1.45%
 - SUI – 0.50%
 - Workers' Compensation – 1.34%
- OTHER SIGNIFICANT BUDGET ITEMS

Local Control Accountability Plan

The District's Local Control Accountability Plan (LCAP) describes goals and specific actions to achieve these goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities and describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth.

Changes to the Local Control Funding Formula in 2021-22, the first change since the formula was born eight years ago, adds an additional layer of complexity to a formula that is already quite complicated for those districts that receive Concentration Grant funds. Since reaching full LCFF implementation in 2018-19, and until 2021-22, the state only made the cost-of-living adjustment (COLA) investments prescribed in the LCFF law (including the augmentation to restore the COLA suspended by the 2020 Budget Act). While the 2021 Budget Act included a formulaic change to increase the LCFF's concentration grant to 65% of the adjusted base grant (up from 50%).

The District's LCFF funding for the 2021-22 year is projected to be \$44,324,782.

Special Education

The LCFF Base contribution associated with providing mandated special education services is budgeted at \$5,622,069 in the 2021-22 fiscal year. Below is a summary of revenues and expenditures:

Special Education	Amount
Revenues	
IDEA Basic Local Assistance	\$754,577
Interagency Agreements – SELPA	393,218
AB602 Funding	1,561,878
Total Revenues:	\$2,709,673
Expenditures	
Certificated Salaries	2,868,374
Classified Salaries	1,653,803
Employee Benefits	1,829,487
Books & Supplies	23,800
Services & Other Operating	1,054,469
Other Outgo	147,232
Total Expenditures:	\$7,577,165
LCFF Base Contribution	(\$5,622,069)

Unrestricted Ending Fund Balance (Multi-Year)

Cash management challenges make it even more imperative that district consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2021-22 Second Interim, the components of the ending fund balance are noted in the table below (rounded to the nearest dollar).

Component	2021-22	2022-23	2023-24
Non-Spendable	\$25,000	\$25,000	\$25,000
Assigned Fund Balance	\$900,634	\$1,148,224	\$918,224
Unassigned Fund Balance	9,944,580	6,784,786	4,477,573
Total Assigned and Unassigned Fund Balance	\$10,870,214	\$6,809,786	\$4,502,573
Minimum Reserve	\$1,866,354	\$1,665,815	\$1,599,984
Reserve Exceeding Minimum Reserve	\$9,003,860	\$5,143,971	\$2,902,589

SUMMARY OF BUDGET ASSUMPTIONS

The following table summarizes the District's budget assumptions used in preparing its multi-year projections:

Fiscal Year	21-22 Second Interim	22-23 Projected Budget	23-24 Projected Budget	Comments
Revenue Considerations				
Enrollment & ADA Projections				
Prior Year District Enrollment	4,019	3,802	3,676	
Projected Growth/(Decline)	(217)	(126)	(79)	District anticipates to experience enrollment decline
Projected Enrollment	3,802	3,676	3,597	
Actual/Estimated ADA	3,493.08	3,547.52	3,471.49	
Funded ADA	4,150.87	3,547.52	3,547.52	Funded ADA is greater of prior or current year ADA
Base Grants				
K-3	\$8,093	\$8,524	\$8,832	LACOE Bulletin 5491
4-6	\$8,215	\$8,653	\$8,965	LACOE Bulletin 5491
7-8	\$8,458	\$8,909	\$9,231	LACOE Bulletin 5491

Fiscal Year	21-22 Second Interim	22-23 Projected Budget	23-24 Projected Budget	Comments
Single Year Unduplicated Pupil Percentage (UPP)	63.15%	63.15%	63.15%	
3-Year Rolling Average UPP	68.77%	66.24%	63.15%	
Lottery Revenue				
Unrestricted Lottery (Rate per ADA)	\$163	\$163	\$163	LACOE Bulletin 5491
Restricted Lottery (Rate per ADA)	\$65	\$65	\$65	LACOE Bulletin 5491
Mandated Block Grant	\$32.79	\$34.54	\$35.79	LACOE Bulletin 5491
Expenditure Considerations				
Health & Welfare Employer Costs	\$5,517,378	\$4,803,376	\$4,803,376	The District agreed to cover the cost of most major health & welfare plans for eligible employees for the 2022 calendar year. For the 2023 calendar year and on, the District has budgeted health & welfare costs up to the District's agreed upon caps.

Fiscal Year	21-22 Second Interim	22-23 Projected Budget	23-24 Projected Budget	Comments
Statutory Benefits				
Certificated Employees				
STRS	16.92%	19.10%	19.10%	LACOE Bulletin 5491
Medicare	1.45%	1.45%	1.45%	Statutory Rate
SUI	0.50%	0.50%	0.20%	Statutory Rate
Worker's Compensation	1.34%	1.34%	1.34%	Based on experience factor
Total Certificated	20.21%	22.39%	22.39%	
Classified Employees				
PERS	22.91%	26.10%	27.10%	LACOE Bulletin 5491
Medicare	1.45%	1.45%	1.45%	Statutory Rate
OASDI	6.20%	6.20%	6.20%	Statutory Rate
SUI	0.50%	0.50%	0.20%	Statutory Rate
Worker's Compensation	1.34%	1.34%	1.34%	Based on experience factor
Total Classified	32.40%	35.59%	36.29%	

Fiscal Year	21-22 Second Interim	22-23 Projected Budget	23-24 Projected Budget	Comments
Step & Column				
Certificated (Bargaining and Non-Bargaining Unit)		\$289,273	\$292,773	Step & Column Matrix
Classified (Bargaining and Non-Bargaining Unit)		\$125,146	\$127,361	Step & Column Matrix
Other Expenses	PY + 1.93%	PY + 2.50%	PY + 2.90%	LACOE Bulletin 5491
General Fund Contributions				
Routine Restricted Maintenance	\$2,154,156	\$1,665,815	\$1,599,984	
Special Education	\$5,622,069	\$5,732,667	\$5,732,667	
Other	\$161,691	\$161,691	\$161,691	
Total General Fund Contributions	\$7,937,916	\$7,560,173	\$7,494,342	

FUND CLASSIFICATIONS

General Fund – Unrestricted

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds and security.

General Fund – Restricted

This fund is used to account for restricted projects or activities within the general fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state and local grants.

Cafeteria Special Revenue Fund

This fund is used to account for the revenues and expenditures of operating the District's nutrition services program. The revenue in this fund is on a per meal basis from the State, Federal, and local (reduced and paid) student meal fees. This fund operates on an independent basis and should not directly encroach on the Unrestricted General Fund.

Deferred Maintenance Fund

This fund is used to account for the transactions related to deferred maintenance. Major monies in this fund may be expended only for the following purposes; major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing and floor systems, exterior and interior painting of school buildings, inspection and sampling of building materials to determine presence of asbestos and/or lead, removal of material containing asbestos and/or lead.

Capital Project Funds

These funds are used to account for the financial resources and expenditures (as designated by Education Code) for the acquisition or construction of major capital facilities projects. Following is a summary of the district funds:

- Capital Facilities Fund – This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.
- County School Facilities Fund – The fund is used primarily to account for new school facility construction and modernization projects using funding from designated state apportionments.
- Special Reserve Fund for Capital Outlay Projects - This fund is to provide for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

Bond Interest and Redemption Fund

This fund is administered by the Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bondholders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

Debt Service Fund

This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt.

The following is a table summarizing the projected revenues and expenditures of each fund (rounded to the nearest dollar) for fiscal year 2021-22.

Fund	Fund Name	Beginning Balance	Revenues	Expenditures	Ending Balance
01.0	General Fund	\$15,333,238	\$64,160,562	\$62,211,820	\$17,281,980
13.0	Cafeteria Fund	344,765	2,443,934	2,783,710	4,989
14.0	Deferred Maintenance Fund	1,138,986	135,000	0	1,273,986
25.0	Capital Facilities Fund	1,199,081	56,000	240,000	1,015,081
35.1	County School Facilities Fund	697,198	1,800	90,363	606,835
40.0	Special Reserve Fund	2,007,554	357,000	311,396	2,053,158
51.0	Bond Interest and Redemption Fund	0	0	0	0
56.0	Debt Service Fund	6,384	50	0	6,434

2. SACS FORM – GENERAL FUND

3. SACS FORM – OTHER FUNDS

FORM 13 – CAFETERIA SPECIAL REVENUE FUND

FORM 14 – DEFERRED MAINTENANCE FUND

FORM 25 – CAPITAL FACILITIES FUND

FORM 35 – COUNTY SCHOOL FACILITIES FUND

FORM 40 – SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS

FORM 51 – BOND INTEREST AND REDEMPTION FUND

FORM 56 – DEBT SERVICE FUND

4. SACS FORM – MULTI-YEAR PROJECTIONS

5. SACS FORM – SUPPLEMENTAL FORMS

FORM CI – DISTRICT CERTIFICATION OF INTERIM REPORT

FORM A – AVERAGE DAILY ATTENDANCE

FORM CASH - CASHFLOW

FORM 01CS – CRITERIA & STANDARDS

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GENERAL FUND

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	44,043,230.00	44,308,491.00	27,206,825.31	44,199,782.00	(108,709.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	731,428.00	731,428.00	570,984.37	765,314.00	33,886.00	4.6%
4) Other Local Revenue		8600-8799	569,389.00	569,389.00	440,967.49	569,389.00	0.00	0.0%
5) TOTAL, REVENUES			45,344,047.00	45,609,308.00	28,218,777.17	45,534,485.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,890,124.00	18,303,134.00	7,975,477.72	18,562,598.00	(259,464.00)	-1.4%
2) Classified Salaries		2000-2999	3,648,713.00	3,758,895.00	1,711,047.99	3,782,258.00	(23,363.00)	-0.6%
3) Employee Benefits		3000-3999	8,833,113.00	9,418,019.00	3,875,186.31	9,553,382.00	(135,363.00)	-1.4%
4) Books and Supplies		4000-4999	1,053,143.00	1,052,643.00	280,040.77	1,049,443.00	3,200.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	5,636,109.00	5,656,109.00	2,722,659.78	5,676,309.00	(20,200.00)	-0.4%
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	27,024.00	3,323.00	19,800.00	0.00	3,323.00	100.0%
		7400-7499						
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(298,651.00)	(450,954.00)	0.00	(442,042.00)	(8,912.00)	2.0%
9) TOTAL, EXPENDITURES			36,789,575.00	37,741,169.00	16,584,212.57	38,181,948.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			8,554,472.00	7,868,139.00	11,634,564.60	7,352,537.00		
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	162,058.00	162,058.00	0.00	0.00	162,058.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,227,372.00)	(7,954,757.00)	0.00	(7,937,916.00)	16,841.00	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,389,430.00)	(8,116,815.00)	0.00	(7,937,916.00)		

2021-22 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,165,042.00	(248,676.00)	11,634,564.60	(585,379.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	11,455,593.68	11,455,593.68		11,455,593.68	0.00	0.0%
a) As of July 1 - Unaudited								
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,455,593.68	11,455,593.68		11,455,593.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,455,593.68	11,455,593.68		11,455,593.68		
2) Ending Balance, June 30 (E + F1e)			12,620,635.68	11,206,917.68		10,870,214.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		25,000.00		
Stores		9712	0.00	0.00		14,131.63		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		886,503.13		
S&C Carryover	0000	9780				793,902.59		
Local Donations	0000	9780				43,724.54		
LACOE BESTProject	0000	9780				48,876.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		9,944,579.92		
Unassigned/Unappropriated Amount		9790	12,620,635.68	11,206,917.68		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	27,279,811.00	23,355,843.00	18,683,744.00	23,377,480.00	21,637.00	0.1%
Education Protection Account State Aid - Current Year		8012	7,893,365.00	12,112,719.00	4,888,206.00	12,107,373.00	(5,346.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	779,419.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	18,412.00	18,412.00	6,113.31	18,412.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.00	33.00	0.00	33.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,962,765.00	4,225,354.00	1,923,648.73	4,225,354.00	0.00	0.0%
Unsecured Roll Taxes		8042	9,958.00	9,958.00	12,397.41	9,958.00	0.00	0.0%
Prior Years' Taxes		8043	182,219.00	150,015.00	111,167.23	150,015.00	0.00	0.0%
Supplemental Taxes		8044	159,570.00	261,624.00	120,343.76	261,624.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,881,365.00	2,572,402.00	133,009.74	2,572,402.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,780,732.00	1,602,131.00	537,291.24	1,602,131.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	11,484.89	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			44,169,230.00	44,308,491.00	27,206,825.31	44,324,782.00	16,291.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(125,000.00)	0.00	0.00	(125,000.00)	(125,000.00)	New
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			44,043,230.00	44,308,491.00	27,206,825.31	44,199,782.00	(108,709.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			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	136,078.00	136,078.00	136,142.00	136,078.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	595,350.00	595,350.00	434,842.37	629,236.00	33,886.00	5.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			731,428.00	731,428.00	570,984.37	765,314.00	33,886.00	4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00		
Secured Roll		8616	0.00	0.00	0.00	0.00		
Unsecured Roll		8617	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00		
Supplemental Taxes								
Non-Ad Valorem Taxes		8621	0.00	0.00	188,332.28	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Other								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	354,389.00	354,389.00	178,358.96	354,389.00	0.00	0.0%
Leases and Rentals		8660	140,000.00	140,000.00	20,097.18	140,000.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Fees and Contracts		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-LCFF (50%) Adjustment		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8699	75,000.00	75,000.00	54,179.07	75,000.00	0.00	0.0%
All Other Local Revenue		8710	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
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			569,389.00	569,389.00	440,967.49	569,389.00	(74,823.00)	-0.2%
TOTAL, REVENUES			45,344,047.00	45,609,308.00	28,218,777.17	45,534,485.00	(74,823.00)	-0.2%

2021-22 Second 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)
Certificated Teachers' Salaries		1100	14,559,665.00	14,855,850.00	6,339,674.39	15,018,545.00	(162,695.00)	-1.1%
Certificated Pupil Support Salaries		1200	1,005,824.00	1,012,266.00	467,622.96	1,090,729.00	(78,463.00)	-7.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,939,072.00	2,049,455.00	991,553.62	2,049,357.00	98.00	0.0%
Other Certificated Salaries		1900	385,563.00	385,563.00	176,626.75	403,967.00	(18,404.00)	-4.8%
TOTAL, CERTIFICATED SALARIES			17,890,124.00	18,303,134.00	7,975,477.72	18,562,598.00	(259,464.00)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,710.00	5,710.00	3,514.72	5,951.00	(241.00)	-4.2%
Classified Support Salaries		2200	1,293,153.00	1,336,413.00	630,224.15	1,360,811.00	(24,398.00)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	476,634.00	460,235.00	212,614.73	460,242.00	(7.00)	0.0%
Clerical, Technical and Office Salaries		2400	1,714,880.00	1,792,602.00	816,130.21	1,792,671.00	(69.00)	0.0%
Other Classified Salaries		2900	158,336.00	163,935.00	48,564.18	162,583.00	1,352.00	0.8%
TOTAL, CLASSIFIED SALARIES			3,648,713.00	3,758,895.00	1,711,047.99	3,782,258.00	(23,363.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,005,669.00	3,075,757.00	1,349,285.55	3,119,052.00	(43,295.00)	-1.4%
PERS		3201-3202	727,945.00	813,404.00	354,384.55	813,124.00	280.00	0.0%
OASDI/Medicare/Alternative		3301-3302	544,942.00	560,976.00	261,627.38	565,341.00	(4,365.00)	-0.8%
Health and Welfare Benefits		3401-3402	3,684,730.00	4,188,650.00	1,699,876.86	4,301,421.00	(112,771.00)	-2.7%
Unemployment Insurance		3501-3502	265,116.00	142,216.00	48,986.52	120,044.00	22,172.00	15.6%
Workers' Compensation		3601-3602	288,828.00	295,832.00	131,310.77	299,349.00	(3,517.00)	-1.2%
OPEB, Allocated		3701-3702	148,862.00	148,862.00	0.00	148,862.00	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	167,021.00	192,322.00	29,714.68	186,189.00	6,133.00	3.2%
TOTAL, EMPLOYEE BENEFITS			8,833,113.00	9,418,019.00	3,875,186.31	9,553,382.00	(135,363.00)	-1.4%
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	57,773.00	57,773.00	25,899.54	57,773.00	0.00	0.0%
Materials and Supplies		4300	975,370.00	966,870.00	234,032.27	959,820.00	7,050.00	0.7%
Noncapitalized Equipment		4400	20,000.00	28,000.00	20,108.96	31,850.00	(3,850.00)	-13.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,053,143.00	1,052,643.00	280,040.77	1,049,443.00	3,200.00	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,814,854.00	1,814,854.00	559,218.67	1,814,854.00	0.00	0.0%
Travel and Conferences		5200	136,312.00	132,312.00	27,138.99	135,912.00	(3,600.00)	-2.7%
Dues and Memberships		5300	30,574.00	38,574.00	45,733.28	38,574.00	0.00	0.0%
Insurance		5400-5450	342,230.00	362,230.00	359,271.00	362,230.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,088,989.00	1,066,989.00	665,424.73	1,066,989.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	272,036.00	272,036.00	92,347.58	271,036.00	1,000.00	0.4%
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	1,821,154.00	1,839,154.00	903,487.19	1,856,754.00	(17,600.00)	-1.0%
Communications		5900	129,960.00	129,960.00	70,038.34	129,960.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,636,109.00	5,656,109.00	2,722,659.78	5,676,309.00	(20,200.00)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	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)								
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	27,024.00	3,323.00	19,800.00	0.00	3,323.00	100.0%
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)			27,024.00	3,323.00	19,800.00	0.00	3,323.00	100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(158,556.00)	(366,862.00)	0.00	(357,338.00)	(9,524.00)	2.6%
Transfers of Indirect Costs - Interfund		7350	(140,095.00)	(84,092.00)	0.00	(84,704.00)	612.00	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(298,651.00)	(450,954.00)	0.00	(442,042.00)	(8,912.00)	2.0%
TOTAL, EXPENDITURES			36,789,575.00	37,741,169.00	16,584,212.57	38,181,948.00	(440,779.00)	-1.2%

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GENERAL FUND

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	44,043,230.00	44,308,491.00	27,206,825.31	44,199,782.00	(108,709.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	731,428.00	731,428.00	570,984.37	765,314.00	33,886.00	4.6%
4) Other Local Revenue		8600-8799	569,389.00	569,389.00	440,967.49	569,389.00	0.00	0.0%
5) TOTAL, REVENUES			45,344,047.00	45,609,308.00	28,218,777.17	45,534,485.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,890,124.00	18,303,134.00	7,975,477.72	18,562,598.00	(259,464.00)	-1.4%
2) Classified Salaries		2000-2999	3,648,713.00	3,758,895.00	1,711,047.99	3,782,258.00	(23,363.00)	-0.6%
3) Employee Benefits		3000-3999	8,833,113.00	9,418,019.00	3,875,186.31	9,553,382.00	(135,363.00)	-1.4%
4) Books and Supplies		4000-4999	1,053,143.00	1,052,643.00	280,040.77	1,049,443.00	3,200.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	5,636,109.00	5,656,109.00	2,722,659.78	5,676,309.00	(20,200.00)	-0.4%
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	27,024.00	3,323.00	19,800.00	0.00	3,323.00	100.0%
		7400-7499						
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(298,651.00)	(450,954.00)	0.00	(442,042.00)	(8,912.00)	2.0%
9) TOTAL, EXPENDITURES			36,789,575.00	37,741,169.00	16,584,212.57	38,181,948.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			8,554,472.00	7,868,139.00	11,634,564.60	7,352,537.00		
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	162,058.00	162,058.00	0.00	0.00	162,058.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,227,372.00)	(7,954,757.00)	0.00	(7,937,916.00)	16,841.00	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,389,430.00)	(8,116,815.00)	0.00	(7,937,916.00)		

2021-22 Second 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,165,042.00	(248,676.00)	11,634,564.60	(585,379.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	11,455,593.68	11,455,593.68		11,455,593.68	0.00	0.0%
a) As of July 1 - Unaudited								
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,455,593.68	11,455,593.68		11,455,593.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,455,593.68	11,455,593.68		11,455,593.68		
2) Ending Balance, June 30 (E + F1e)			12,620,635.68	11,206,917.68		10,870,214.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		25,000.00		
Stores		9712	0.00	0.00		14,131.63		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		886,503.13		
S&C Carryover	0000	9780				793,902.59		
Local Donations	0000	9780				43,724.54		
LACOE BESTProject	0000	9780				48,876.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		9,944,579.92		
Unassigned/Unappropriated Amount		9790	12,620,635.68	11,206,917.68		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	27,279,811.00	23,355,843.00	18,683,744.00	23,377,480.00	21,637.00	0.1%
Education Protection Account State Aid - Current Year		8012	7,893,365.00	12,112,719.00	4,888,206.00	12,107,373.00	(5,346.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	779,419.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	18,412.00	18,412.00	6,113.31	18,412.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.00	33.00	0.00	33.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,962,765.00	4,225,354.00	1,923,648.73	4,225,354.00	0.00	0.0%
Unsecured Roll Taxes		8042	9,958.00	9,958.00	12,397.41	9,958.00	0.00	0.0%
Prior Years' Taxes		8043	182,219.00	150,015.00	111,167.23	150,015.00	0.00	0.0%
Supplemental Taxes		8044	159,570.00	261,624.00	120,343.76	261,624.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,881,365.00	2,572,402.00	133,009.74	2,572,402.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,780,732.00	1,602,131.00	537,291.24	1,602,131.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	11,484.89	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			44,169,230.00	44,308,491.00	27,206,825.31	44,324,782.00	16,291.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(125,000.00)	0.00	0.00	(125,000.00)	(125,000.00)	New
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			44,043,230.00	44,308,491.00	27,206,825.31	44,199,782.00	(108,709.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	162,058.00	162,058.00	0.00	0.00	162,058.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,058.00	162,058.00	0.00	0.00	162,058.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,227,372.00)	(7,954,757.00)	0.00	(7,937,916.00)	16,841.00	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,227,372.00)	(7,954,757.00)	0.00	(7,937,916.00)	16,841.00	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,389,430.00)	(8,116,815.00)	0.00	(7,937,916.00)	178,899.00	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	162,058.00	162,058.00	0.00	0.00	162,058.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,058.00	162,058.00	0.00	0.00	162,058.00	100.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,227,372.00)	(7,954,757.00)	0.00	(7,937,916.00)	16,841.00	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,227,372.00)	(7,954,757.00)	0.00	(7,937,916.00)	16,841.00	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,389,430.00)	(8,116,815.00)	0.00	(7,937,916.00)	178,899.00	-2.2%

2021-22 Second 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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,767,889.00	7,656,385.00	1,231,094.97	7,322,974.00	(333,411.00)	-4.4%
3) Other State Revenue		8300-8599	4,690,542.00	6,937,879.00	2,920,950.45	8,347,855.00	1,409,976.00	20.3%
4) Other Local Revenue		8600-8799	2,681,645.00	3,077,843.00	1,001,005.44	2,955,248.00	(122,595.00)	-4.0%
5) TOTAL, REVENUES			14,140,076.00	17,672,107.00	5,153,050.86	18,626,077.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,865,272.00	5,458,495.00	2,206,879.39	5,344,226.00	114,269.00	2.1%
2) Classified Salaries		2000-2999	2,900,213.00	3,412,019.00	1,459,077.10	3,288,131.00	123,888.00	3.6%
3) Employee Benefits		3000-3999	5,382,955.00	6,127,476.00	1,346,990.40	6,201,307.00	(73,831.00)	-1.2%
4) Books and Supplies		4000-4999	1,144,367.00	1,803,725.00	581,925.23	3,422,086.00	(1,618,361.00)	-89.7%
5) Services and Other Operating Expenditures		5000-5999	4,626,508.00	4,700,318.00	2,409,060.25	4,899,552.00	(199,234.00)	-4.2%
6) Capital Outlay		6000-6999	0.00	10,000.00	17,667.29	20,000.00	(10,000.00)	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	147,232.00	147,232.00	27,391.02	147,232.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	158,556.00	327,380.00	0.00	357,338.00	(29,958.00)	-9.2%
9) TOTAL, EXPENDITURES			18,225,103.00	21,986,645.00	8,048,990.68	23,679,872.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,085,027.00)	(4,314,538.00)	(2,895,939.82)	(5,053,795.00)		
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	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	7,227,372.00	7,945,100.00	0.00	7,937,916.00	(7,184.00)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,877,372.00	7,595,100.00	0.00	7,587,916.00		

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)			2,792,345.00	3,280,562.00	(2,895,939.82)	2,534,121.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,877,644.58	3,877,644.58		3,877,644.58	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)			3,877,644.58	3,877,644.58		3,877,644.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,877,644.58	3,877,644.58		3,877,644.58		
2) Ending Balance, June 30 (E + F1e)			6,669,989.58	7,158,206.58		6,411,765.58		
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	7,434,201.68	7,158,206.58		6,411,765.58		
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	(764,212.10)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	727,641.00	534,058.00	0.00	754,577.00	220,519.00	41.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	661,953.00	1,033,675.00	292,381.00	1,033,675.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	113,974.00	149,113.00	53,357.00	144,510.00	(4,603.00)	-3.1%

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	6,803.00	7,797.00	0.00	7,797.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	86,289.00	96,172.00	0.00	96,172.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	142,774.00	176,363.00	52,458.00	176,363.00	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	5,028,455.00	5,659,207.00	832,898.97	5,109,880.00	(549,327.00)	-9.7%
TOTAL, FEDERAL REVENUE			6,767,889.00	7,856,385.00	1,231,094.97	7,322,974.00	(333,411.00)	-4.4%
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	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	194,481.00	194,481.00	141,481.50	194,481.00	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	1,154,135.00	1,154,135.00	43,300.95	1,322,638.00	168,503.00	14.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,341,926.00	5,589,263.00	2,736,168.00	6,830,736.00	1,241,473.00	22.2%
TOTAL, OTHER STATE REVENUE			4,690,542.00	6,937,879.00	2,920,950.45	8,347,855.00	1,409,976.00	20.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	350,216.00	350,216.00	0.00	350,216.00	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	350,000.00	350,000.00	212,100.68	350,000.00	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%) Adjustmt		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	299,936.00	299,936.00	98,860.76	299,936.00	0.00	0.0%
Tuition		8710	399,992.00	399,992.00	0.00	393,218.00	(6,774.00)	-1.7%
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	1,281,501.00	1,677,699.00	690,044.00	1,561,878.00	(115,821.00)	-6.9%
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			2,681,645.00	3,077,843.00	1,001,005.44	2,955,248.00	(122,595.00)	-4.0%
TOTAL, REVENUES			14,140,076.00	17,672,107.00	5,153,050.86	18,626,077.00	953,970.00	5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,048,186.00	3,549,618.00	1,384,525.87	3,510,531.00	39,087.00	1.1%
Certificated Pupil Support Salaries		1200	374,748.00	889,136.00	365,287.92	783,953.00	105,183.00	11.8%
Certificated Supervisors' and Administrators' Salaries		1300	279,701.00	293,686.00	142,181.10	293,685.00	1.00	0.0%
Other Certificated Salaries		1900	162,635.00	726,055.00	314,884.50	756,057.00	(30,002.00)	-4.1%
TOTAL, CERTIFICATED SALARIES			3,865,272.00	5,458,495.00	2,206,879.39	5,344,226.00	114,269.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,917,018.00	1,941,122.00	840,195.69	1,958,906.00	(17,784.00)	-0.9%
Classified Support Salaries		2200	465,559.00	472,308.00	310,616.12	555,575.00	(83,267.00)	-17.6%
Classified Supervisors' and Administrators' Salaries		2300	175,038.00	183,791.00	87,539.40	183,786.00	5.00	0.0%
Clerical, Technical and Office Salaries		2400	59,403.00	267,730.00	95,512.48	268,574.00	(844.00)	-0.3%
Other Classified Salaries		2900	283,195.00	547,068.00	125,213.41	321,290.00	225,778.00	41.3%
TOTAL, CLASSIFIED SALARIES			2,900,213.00	3,412,019.00	1,459,077.10	3,288,131.00	123,888.00	3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,407,954.00	3,657,067.00	356,562.37	3,680,818.00	(23,751.00)	-0.6%
PERS		3201-3202	509,437.00	617,933.00	233,966.85	593,732.00	24,201.00	3.9%
OASDI/Medicare/Alternative		3301-3302	281,904.00	343,468.00	150,428.86	335,159.00	8,309.00	2.4%
Health and Welfare Benefits		3401-3402	1,005,724.00	1,327,982.00	530,997.43	1,413,957.00	(85,975.00)	-6.5%
Unemployment Insurance		3501-3502	82,233.00	44,587.00	18,326.56	44,525.00	62.00	0.1%
Workers' Compensation		3601-3602	89,571.00	117,572.00	49,161.73	114,249.00	3,323.00	2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,132.00	18,867.00	7,546.60	18,867.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,382,955.00	6,127,476.00	1,346,990.40	6,201,307.00	(73,831.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	3,812.75	10,000.00	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	1,104,367.00	1,768,725.00	504,407.77	3,372,086.00	(1,603,361.00)	-90.7%
Noncapitalized Equipment		4400	30,000.00	25,000.00	73,704.71	40,000.00	(15,000.00)	-60.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,144,367.00	1,803,725.00	581,925.23	3,422,086.00	(1,618,361.00)	-89.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,680,161.00	2,737,301.00	1,401,046.94	2,842,067.00	(104,766.00)	-3.8%
Travel and Conferences		5200	95,331.00	85,001.00	13,545.79	84,801.00	200.00	0.2%
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	940,875.00	942,875.00	700,378.81	942,875.00	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	910,141.00	935,141.00	291,345.45	1,027,066.00	(91,925.00)	-9.8%
Communications		5900	0.00	0.00	2,743.26	2,743.00	(2,743.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,626,508.00	4,700,318.00	2,409,060.25	4,899,552.00	(199,234.00)	-4.2%

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)
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	10,000.00	17,667.29	20,000.00	(10,000.00)	-100.0%
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	10,000.00	17,667.29	20,000.00	(10,000.00)	-100.0%
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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	147,232.00	147,232.00	27,391.02	147,232.00	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)			147,232.00	147,232.00	27,391.02	147,232.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	158,556.00	327,380.00	0.00	357,338.00	(29,958.00)	-9.2%
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			158,556.00	327,380.00	0.00	357,338.00	(29,958.00)	-9.2%
TOTAL, EXPENDITURES			18,225,103.00	21,966,645.00	8,048,990.68	23,679,872.00	(1,693,227.00)	-7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	7,227,372.00	7,945,100.00	0.00	7,937,916.00	(7,184.00)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,227,372.00	7,945,100.00	0.00	7,937,916.00	(7,184.00)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,877,372.00	7,595,100.00	0.00	7,587,916.00	7,184.00	-0.1%

2021-22 Second 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	44,043,230.00	44,308,491.00	27,206,825.31	44,199,782.00	(108,709.00)	-0.2%
2) Federal Revenue		8100-8299	6,767,889.00	7,656,385.00	1,231,094.97	7,322,974.00	(333,411.00)	-4.4%
3) Other State Revenue		8300-8599	5,421,970.00	7,669,307.00	3,491,934.82	9,113,169.00	1,443,862.00	18.8%
4) Other Local Revenue		8600-8799	3,251,034.00	3,647,232.00	1,441,972.93	3,524,637.00	(122,595.00)	-3.4%
5) TOTAL, REVENUES			59,484,123.00	63,281,415.00	33,371,828.03	64,160,562.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,755,396.00	23,761,629.00	10,182,357.11	23,906,824.00	(145,195.00)	-0.6%
2) Classified Salaries		2000-2999	6,548,926.00	7,170,914.00	3,170,125.09	7,070,389.00	100,525.00	1.4%
3) Employee Benefits		3000-3999	14,216,068.00	15,545,495.00	5,222,176.71	15,754,689.00	(209,194.00)	-1.3%
4) Books and Supplies		4000-4999	2,197,510.00	2,856,368.00	861,966.00	4,471,529.00	(1,615,161.00)	-56.5%
5) Services and Other Operating Expenditures		5000-5999	10,262,617.00	10,356,427.00	5,131,720.03	10,575,861.00	(219,434.00)	-2.1%
6) Capital Outlay		6000-6999	0.00	10,000.00	17,667.29	20,000.00	(10,000.00)	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	174,256.00	150,555.00	47,191.02	147,232.00	3,323.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(140,095.00)	(123,574.00)	0.00	(84,704.00)	(38,870.00)	31.5%
9) TOTAL, EXPENDITURES			55,014,678.00	59,727,814.00	24,633,203.25	61,861,820.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,469,445.00	3,553,601.00	8,738,624.78	2,298,742.00		
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	512,058.00	512,058.00	0.00	350,000.00	162,058.00	31.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
		8980-8999	0.00	(9,657.00)	0.00	0.00	9,657.00	100.0%
3) Contributions								
4) TOTAL, OTHER FINANCING SOURCES/USES			(512,058.00)	(521,715.00)	0.00	(350,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,957,387.00	3,031,886.00	8,738,624.78	1,948,742.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,333,238.26	15,333,238.26		15,333,238.26	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)			15,333,238.26	15,333,238.26		15,333,238.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,333,238.26	15,333,238.26		15,333,238.26		
2) Ending Balance, June 30 (E + F1e)			19,290,625.26	18,365,124.26		17,281,980.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		25,000.00		
Stores		9712	0.00	0.00		14,131.63		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,434,201.68	7,158,206.58		6,411,765.58		
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		886,503.13		
S&C Carryover	0000	9780				793,902.59		
Local Donations	0000	9780				43,724.54		
LACOE BESTProject	0000	9780				48,876.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		9,944,579.92		
Unassigned/Unappropriated Amount		9790	11,856,423.58	11,206,917.68		0.00		

2021-22 Second Interim
General Fund
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LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	27,279,811.00	23,355,843.00	18,683,744.00	23,377,480.00	21,637.00	0.1%
Education Protection Account State Aid - Current Year		8012	7,893,365.00	12,112,719.00	4,888,206.00	12,107,373.00	(5,346.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	779,419.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	18,412.00	18,412.00	6,113.31	18,412.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.00	33.00	0.00	33.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,982,765.00	4,225,354.00	1,923,648.73	4,225,354.00	0.00	0.0%
Unsecured Roll Taxes		8042	9,958.00	9,958.00	12,397.41	9,958.00	0.00	0.0%
Prior Years' Taxes		8043	182,219.00	150,015.00	111,167.23	150,015.00	0.00	0.0%
Supplemental Taxes		8044	159,570.00	261,624.00	120,343.76	261,624.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,881,365.00	2,572,402.00	133,009.74	2,572,402.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,780,732.00	1,602,131.00	537,291.24	1,602,131.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	11,484.89	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			44,168,230.00	44,308,491.00	27,206,825.31	44,324,782.00	16,291.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(125,000.00)	0.00	0.00	(125,000.00)	(125,000.00)	New
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			44,043,230.00	44,308,491.00	27,206,825.31	44,199,782.00	(108,709.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	727,641.00	534,058.00	0.00	754,577.00	220,519.00	41.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
interagency Contracts Between LEAs		8285	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	661,953.00	1,033,675.00	292,381.00	1,033,675.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	113,974.00	149,113.00	53,357.00	144,510.00	(4,603.00)	-3.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	6,803.00	7,797.00	0.00	7,797.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	86,289.00	96,172.00	0.00	96,172.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	142,774.00	176,363.00	52,458.00	176,363.00	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	5,028,455.00	5,659,207.00	832,898.97	5,109,880.00	(549,327.00)	-9.7%
TOTAL, FEDERAL REVENUE			6,767,889.00	7,658,385.00	1,231,094.97	7,322,974.00	(333,411.00)	-4.4%
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	136,078.00	136,078.00	136,142.00	136,078.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	789,831.00	789,831.00	576,323.87	823,717.00	33,886.00	4.3%
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	1,154,135.00	1,154,135.00	43,300.95	1,322,638.00	168,503.00	14.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,341,928.00	5,589,263.00	2,736,168.00	6,830,736.00	1,241,473.00	22.2%
TOTAL, OTHER STATE REVENUE			5,421,970.00	7,669,307.00	3,491,934.82	9,113,169.00	1,443,862.00	18.8%

2021-22 Second Interim
General Fund
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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	350,216.00	350,216.00	188,332.28	350,216.00	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	350,000.00	350,000.00	212,100.68	350,000.00	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	354,389.00	354,389.00	178,358.96	354,389.00	0.00	0.0%
Interest								
		8660	140,000.00	140,000.00	20,097.18	140,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	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	374,936.00	374,936.00	153,039.83	374,936.00	0.00	0.0%
Tuition								
		8710	399,992.00	399,992.00	0.00	393,218.00	(6,774.00)	-1.7%
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	1,281,501.00	1,677,699.00	690,044.00	1,561,878.00	(115,821.00)	-6.9%
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%
ROCAP 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			3,251,034.00	3,647,232.00	1,441,972.93	3,524,637.00	(122,595.00)	-3.4%
TOTAL, REVENUES			59,484,123.00	63,281,415.00	33,371,828.03	64,160,562.00	879,147.00	1.4%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,607,853.00	18,405,468.00	7,724,200.26	18,529,076.00	(123,608.00)	-0.7%
Certificated Pupil Support Salaries		1200	1,380,572.00	1,901,402.00	832,910.88	1,874,682.00	26,720.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,218,773.00	2,343,141.00	1,133,734.72	2,343,042.00	99.00	0.0%
Other Certificated Salaries		1900	548,198.00	1,111,618.00	491,511.25	1,160,024.00	(48,406.00)	-4.4%
TOTAL, CERTIFICATED SALARIES			21,755,396.00	23,761,629.00	10,182,357.11	23,906,824.00	(145,195.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,922,728.00	1,946,832.00	843,710.41	1,964,857.00	(18,025.00)	-0.9%
Classified Support Salaries		2200	1,758,712.00	1,808,721.00	940,840.27	1,916,386.00	(107,665.00)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	651,672.00	644,026.00	300,154.13	644,028.00	(2.00)	0.0%
Clerical, Technical and Office Salaries		2400	1,774,283.00	2,060,332.00	911,642.69	2,061,245.00	(913.00)	0.0%
Other Classified Salaries		2900	441,531.00	711,003.00	173,777.59	483,873.00	227,130.00	31.9%
TOTAL, CLASSIFIED SALARIES			6,548,926.00	7,170,914.00	3,170,125.09	7,070,389.00	100,525.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,413,623.00	6,732,824.00	1,705,847.92	6,799,870.00	(67,046.00)	-1.0%
PERS		3201-3202	1,237,382.00	1,431,337.00	588,351.40	1,406,856.00	24,481.00	1.7%
OASDI/Medicare/Alternative		3301-3302	826,846.00	904,444.00	412,056.24	900,590.00	3,944.00	0.4%
Health and Welfare Benefits		3401-3402	4,690,454.00	5,516,632.00	2,230,874.29	5,715,378.00	(198,746.00)	-3.6%
Unemployment Insurance		3501-3502	347,349.00	186,803.00	67,313.08	164,569.00	22,234.00	11.9%
Workers' Compensation		3601-3602	378,399.00	413,404.00	180,472.50	413,598.00	(194.00)	0.0%
OPEB, Allocated		3701-3702	148,862.00	148,862.00	0.00	148,862.00	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	173,153.00	211,189.00	37,261.28	205,056.00	6,133.00	2.9%
TOTAL, EMPLOYEE BENEFITS			14,216,068.00	15,545,495.00	5,222,176.71	15,754,689.00	(209,194.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	3,812.75	10,000.00	0.00	0.0%
Books and Other Reference Materials		4200	57,773.00	57,773.00	25,899.54	57,773.00	0.00	0.0%
Materials and Supplies		4300	2,079,737.00	2,735,595.00	738,440.04	4,331,906.00	(1,596,311.00)	-58.4%
Noncapitalized Equipment		4400	50,000.00	53,000.00	93,813.67	71,850.00	(18,850.00)	-35.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,197,510.00	2,856,368.00	861,966.00	4,471,529.00	(1,615,161.00)	-56.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,485,015.00	4,552,155.00	1,960,265.61	4,656,921.00	(104,766.00)	-2.3%
Travel and Conferences		5200	231,643.00	217,313.00	40,684.78	220,713.00	(3,400.00)	-1.6%
Dues and Memberships		5300	30,574.00	38,574.00	45,733.28	38,574.00	0.00	0.0%
Insurance		5400-5450	342,230.00	362,230.00	359,271.00	362,230.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,088,989.00	1,066,989.00	665,424.73	1,066,989.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,212,911.00	1,214,911.00	792,726.39	1,213,911.00	1,000.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,731,295.00	2,774,295.00	1,194,832.64	2,883,820.00	(109,525.00)	-3.9%
Communications		5900	129,960.00	129,960.00	72,781.60	132,703.00	(2,743.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,262,617.00	10,356,427.00	5,131,720.03	10,575,861.00	(219,434.00)	-2.1%

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)
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	10,000.00	17,667.29	20,000.00	(10,000.00)	-100.0%
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	10,000.00	17,667.29	20,000.00	(10,000.00)	-100.0%
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	174,256.00	150,555.00	47,191.02	147,232.00	3,323.00	2.2%
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)			174,256.00	150,555.00	47,191.02	147,232.00	3,323.00	2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	(39,482.00)	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(140,095.00)	(84,092.00)	0.00	(84,704.00)	612.00	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(140,095.00)	(123,574.00)	0.00	(84,704.00)	(38,870.00)	31.5%
TOTAL, EXPENDITURES			55,014,678.00	59,727,814.00	24,633,203.25	61,861,820.00	(2,134,006.00)	-3.6%

2021-22 Second 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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN								
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	162,058.00	162,058.00	0.00	0.00	162,058.00	100.0%
Other Authorized Interfund Transfers Out		7619	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			512,058.00	512,058.00	0.00	350,000.00	162,058.00	31.6%
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								
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	(9,657.00)	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	9,657.00	100.0%
(e) TOTAL, CONTRIBUTIONS			0.00	(9,657.00)	0.00	0.00	9,657.00	100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(512,058.00)	(521,715.00)	0.00	(350,000.00)	(171,715.00)	-32.9%

Resource	Description	2021-22
		Projected Year Totals
3212	Elementary and Secondary School Emergen	742,796.00
3213	Elementary and Secondary School Emergen	1,296,284.00
5640	Medi-Cal Billing Option	65,995.25
6300	Lottery: Instructional Materials	1,291,313.31
6512	Special Ed: Mental Health Services	0.84
6546	Mental Health-Related Services	82,207.82
7311	Classified School Employee Professional De	3,677.98
7388	SB 117 COVID-19 LEA Response Funds	12,591.78
7420	State Learning Loss Mitigation Funds	19,715.48
7425	Expanded Learning Opportunities (ELO) Gra	694,223.24
7426	Expanded Learning Opportunities (ELO) Gra	230,092.28
8150	Ongoing & Major Maintenance Account (RM,	725,003.85
9010	Other Restricted Local	1,247,863.75
Total, Restricted Balance		<u>6,411,765.58</u>

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) 2,059,097.00
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) 44,523,943.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.62%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,546,516.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,005,484.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	31,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
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)	257,195.31
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)	0.00
7. Adjustment for Employment Separation Costs	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,840,695.31
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	(455,741.94)
9. Carry-Forward Adjustment (Part IV, Line F)	3,384,953.37
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	36,168,237.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,035,227.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,943,239.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	637,238.00
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)	112,232.00
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)	10,000.00
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)	5,309,802.69
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)	0.00
13. Adjustment for Employment Separation Costs	0.00
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,545,696.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	54,761,671.69
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	

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) 7.01%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B19) 6.18%

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>3,840,695.31</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>549,970.69</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 (8.85%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.85%) times Part III, Line B19); zero if positive	<u>(455,741.94)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(455,741.94)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.18%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-227,870.97) is applied to the current year calculation and the remainder (\$-227,870.97) is deferred to one or more future years:	<u>6.60%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-151,913.98) is applied to the current year calculation and the remainder (\$-303,827.96) is deferred to one or more future years:	<u>6.74%</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>(455,741.94)</u>

Approved indirect cost rate: 8.85%
Highest rate used in any program: 8.85%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	773,234.00	68,430.00	8.85%
01	3215	71,781.00	6,352.00	8.85%
01	4035	132,761.00	11,749.00	8.85%
01	4127	93,761.00	8,297.00	8.85%
01	4201	7,164.00	633.00	8.84%
01	4203	88,353.00	7,819.00	8.85%
01	5630	68,264.00	6,041.00	8.85%
01	5810	568,994.00	50,355.00	8.85%
01	8150	1,957,927.00	173,276.00	8.85%
01	9010	290,550.00	24,386.00	8.39%
13	5310	1,545,696.00	84,704.00	5.48%

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CAFERTIA SPECIAL REVENUE FUND

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,000,284.00	2,000,284.00	0.00	1,923,799.00	(76,485.00)	-3.8%
3) Other State Revenue		8300-8599	134,104.00	134,104.00	812,811.76	120,000.00	(14,104.00)	-10.5%
4) Other Local Revenue		8600-8799	400,135.00	400,135.00	14,150.44	400,135.00	0.00	0.0%
5) TOTAL REVENUES			2,534,523.00	2,534,523.00	826,962.20	2,443,934.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1899	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	849,509.00	938,517.00	411,835.82	935,625.00	2,892.00	0.3%
3) Employee Benefits		3000-3999	409,585.00	451,932.00	199,246.62	465,989.00	(14,057.00)	-3.1%
4) Books and Supplies		4000-4999	1,234,609.00	1,234,609.00	476,914.69	1,234,609.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,097.00	49,097.00	32,684.16	49,097.00	0.00	0.0%
6) Capital Outlay		6000-6999	13,686.00	13,686.00	0.00	13,686.00	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	140,095.00	84,092.00	0.00	84,704.00	(612.00)	-0.7%
9) TOTAL EXPENDITURES			2,696,581.00	2,771,933.00	1,120,982.49	2,783,710.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(162,058.00)	(237,410.00)	(294,020.29)	(339,776.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	162,058.00	162,058.00	0.00	0.00	(162,058.00)	-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			162,058.00	162,058.00	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	(75,352.00)	(294,020.29)	(339,776.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	344,765.00	344,765.00		344,765.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			344,765.00	344,765.00		344,765.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,765.00	344,765.00		344,765.00		
2) Ending Balance, June 30 (E + F1e)			344,765.00	269,413.00		4,989.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			344,765.00	269,413.00		4,989.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,836,245.00	1,836,245.00	0.00	1,759,760.00	(76,485.00)	-4.2%
Donated Food Commodities		8221	164,039.00	164,039.00	0.00	164,039.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,000,284.00	2,000,284.00	0.00	1,923,799.00	(76,485.00)	-3.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	134,104.00	134,104.00	812,811.76	120,000.00	(14,104.00)	-10.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			134,104.00	134,104.00	812,811.76	120,000.00	(14,104.00)	-10.5%
OTHER LOCAL REVENUE								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8634	360,579.00	360,579.00	13,430.04	360,579.00	0.00	0.0%
Food Service Sales		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	8,660.00	8,660.00	720.40	8,660.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Fees and Contracts		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
Other Local Revenue		8699	30,896.00	30,896.00	0.00	30,896.00	0.00	0.0%
All Other Local Revenue			400,135.00	400,135.00	14,150.44	400,135.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,135.00	400,135.00	14,150.44	400,135.00	0.00	0.0%
TOTAL, REVENUES			2,534,523.00	2,534,523.00	826,962.20	2,443,934.00		

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	674,215.00	754,458.00	322,730.98	751,577.00	2,881.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	126,793.00	133,133.00	64,452.24	133,128.00	5.00	0.0%
Clerical, Technical and Office Salaries		2400	48,501.00	50,926.00	24,653.62	50,920.00	6.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			849,509.00	938,517.00	411,836.82	935,625.00	2,892.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	152,094.00	163,489.00	73,348.16	175,917.00	(12,428.00)	-7.6%
OASDI/Medicare/Alternative		3301-3302	65,028.00	71,836.00	32,838.13	73,139.00	(1,303.00)	-1.8%
Health and Welfare Benefits		3401-3402	170,594.00	199,301.00	85,396.74	199,303.00	(2.00)	0.0%
Unemployment Insurance		3501-3502	10,464.00	4,710.00	2,116.44	4,798.00	(88.00)	-1.9%
Workers' Compensation		3601-3602	11,405.00	12,596.00	5,547.35	12,832.00	(236.00)	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			409,585.00	451,932.00	199,246.82	465,989.00	(14,057.00)	-3.1%
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	94,985.00	90,985.00	70,122.00	90,985.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	4,000.00	3,562.62	4,000.00	0.00	0.0%
Food		4700	1,139,624.00	1,139,624.00	403,230.07	1,139,624.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,234,609.00	1,234,609.00	476,914.69	1,234,609.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	733.00	733.00	23.85	733.00	0.00	0.0%
Dues and Memberships		5300	511.00	511.00	549.42	511.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,416.00	4,416.00	2,340.00	4,416.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,398.00	26,398.00	14,052.35	26,398.00	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	16,494.00	16,494.00	16,018.54	16,494.00	0.00	0.0%
Communications		5900	545.00	545.00	0.00	545.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,097.00	49,097.00	32,984.16	49,097.00	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	13,686.00	13,686.00	0.00	13,686.00	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			13,686.00	13,686.00	0.00	13,686.00	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	140,095.00	84,092.00	0.00	84,704.00	(612.00)	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,095.00	84,092.00	0.00	84,704.00	(612.00)	-0.7%
TOTAL, EXPENDITURES			2,696,581.00	2,771,933.00	1,120,882.49	2,783,710.00		

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	162,058.00	162,058.00	0.00	0.00	(162,058.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			162,058.00	162,058.00	0.00	0.00	(162,058.00)	-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)			162,058.00	162,058.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,989.00
Total, Restricted Balance		<u>4,989.00</u>

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DEFERRED MAINTENANCE FUND

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	125,000.00	0.00	0.00	125,000.00	125,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	1,390.11	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			135,000.00	10,000.00	1,390.11	135,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			135,000.00	10,000.00	1,390.11	135,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In								
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
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)			135,000.00	10,000.00	1,390.11	135,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,138,986.59	1,138,986.59		1,138,986.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,138,986.59	1,138,986.59		1,138,986.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,138,986.59	1,138,986.59		1,138,986.59		
2) Ending Balance, June 30 (E + F1e)			1,273,986.59	1,148,986.59		1,273,986.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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		1,273,986.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			1,273,986.59	1,148,986.59		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	125,000.00	0.00	0.00	125,000.00	125,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			125,000.00	0.00	0.00	125,000.00	125,000.00	New
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Net Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	10,000.00	10,000.00	1,390.11	10,000.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	1,390.11	10,000.00	0.00	0.0%
TOTAL, REVENUES			135,000.00	10,000.00	1,390.11	135,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7428	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	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)
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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CAPITAL FACILITIES FUND

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCOFF 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	6,000.00	6,000.00	32,156.47	56,000.00	50,000.00	833.3%
5) TOTAL, REVENUES			6,000.00	6,000.00	32,156.47	56,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	240,000.00	240,000.00	0.00	240,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			240,000.00	240,000.00	0.00	240,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(234,000.00)	(234,000.00)	32,156.47	(184,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,000.00)	(234,000.00)	32,156.47	(184,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	1,199,081.72	1,199,081.72		1,199,081.72	0.00	0.0%
a) As of July 1 - Unaudited								
		9793	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
c) As of July 1 - Audited (F1a + F1b)			1,199,081.72	1,199,081.72		1,199,081.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,199,081.72	1,199,081.72		1,199,081.72		
2) Ending Balance, June 30 (E + F1e)			965,081.72	965,081.72		1,015,081.72		
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) Legally Restricted Balance		9740	965,081.72	965,081.72		1,015,081.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	1,462.87	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	30,693.60	50,000.00	50,000.00	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			6,000.00	6,000.00	32,156.47	56,000.00	50,000.00	833.3%
TOTAL, REVENUES			6,000.00	6,000.00	32,156.47	56,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	240,000.00	240,000.00	0.00	240,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			240,000.00	240,000.00	0.00	240,000.00	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%
TOTAL EXPENDITURES			240,000.00	240,000.00	0.00	240,000.00		

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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	1,015,081.72
Total, Restricted Balance		<u>1,015,081.72</u>

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COUNTY SCHOOL FACILITIES FUND

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	758.70	1,800.00	1,800.00	New
5) TOTAL REVENUES			0.00	0.00	758.70	1,800.00		
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	80,230.60	92,163.00	(92,163.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	80,230.60	92,163.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(79,471.90)	(90,363.00)		
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	(79,471.90)	(90,363.00)		
F, FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	697,198.03	697,198.03		697,198.03	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)			697,198.03	697,198.03		697,198.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			697,198.03	697,198.03		697,198.03		
2) Ending Balance, June 30 (E + F1e)			697,198.03	697,198.03		606,835.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	30,130.86	30,130.86		30,130.86		
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		576,704.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	667,067.17	667,067.17		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	758.70	1,800.00	1,800.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	758.70	1,800.00	1,800.00	New
TOTAL, REVENUES			0.00	0.00	758.70	1,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(4,833.20)	7,100.00	(7,100.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	85,063.80	85,063.00	(85,063.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assels		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	80,230.60	92,163.00	(92,163.00)	New
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	80,230.60	92,163.00		

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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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	0.00	0.0%

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	30,130.86
Total, Restricted Balance		<u>30,130.86</u>

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SPECIAL RESERVE FUND for CAPITAL OUTLAY PROJECTS

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LOFF 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	7,000.00	7,000.00	2,451.57	7,000.00	0.00	0.0%
5) TOTAL REVENUES			7,000.00	7,000.00	2,451.57	7,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	15,435.13	13,000.00	(13,000.00)	New
6) Capital Outlay		6000-6999	196,092.00	196,092.00	211,621.28	298,396.00	(102,304.00)	-52.2%
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			196,092.00	196,092.00	227,056.41	311,396.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(189,092.00)	(189,092.00)	(224,604.84)	(304,396.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
a) Transfers In								
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
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			350,000.00	350,000.00	0.00	350,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			160,908.00	160,908.00	(224,604.84)	15,604.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,007,554.58	2,007,554.58		2,007,554.58	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)			2,007,554.58	2,007,554.58		2,007,554.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,007,554.58	2,007,554.58		2,007,554.58		
2) Ending Balance, June 30 (E + F1e)			2,168,462.58	2,168,462.58		2,053,158.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,154,882.63	2,154,882.63		2,052,578.63		
c) Committed								
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		579.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	13,579.95	13,579.95		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	7,000.00	7,000.00	2,451.57	7,000.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8799	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
TOTAL, OTHER LOCAL REVENUE			7,000.00	7,000.00	2,451.57	7,000.00	0.00	0.0%
TOTAL, REVENUES			7,000.00	7,000.00	2,451.57	7,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	15,435.13	13,000.00	(13,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	15,435.13	13,000.00	(13,000.00)	New

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	16,007.03	16,013.00	(16,013.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	196,092.00	196,092.00	195,614.25	282,383.00	(86,291.00)	-44.0%
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			196,092.00	196,092.00	211,621.28	298,396.00	(102,304.00)	-52.2%
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			196,092.00	196,092.00	227,056.41	311,396.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
(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)			350,000.00	350,000.00	0.00	350,000.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	7,210.20
9010	Other Restricted Local	2,045,368.43
Total, Restricted Balance		<u>2,052,578.63</u>

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BOND INTEREST and REDEMPTION FUND

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DEBT SERVICE FUND

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	7.78	50.00	0.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	7.78	50.00		
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)			50.00	50.00	7.78	50.00		
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)			50.00	50.00	7.78	50.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,384.23	6,384.23		6,384.23	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)			6,384.23	6,384.23		6,384.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,384.23	6,384.23		6,384.23		
2) Ending Balance, June 30 (E + F1e)			6,434.23	6,434.23		6,434.23		
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								
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		6,434.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9783	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			6,434.23	6,434.23		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								
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								
Interest		8660	50.00	50.00	7.78	50.00	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			50.00	50.00	7.78	50.00	0.00	0.0%
TOTAL, REVENUES			50.00	50.00	7.78	50.00		
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		
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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MULTIYEAR PROJECTIONS – GENERAL FUND

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	44,199,782.00	-11.46%	39,134,344.00	1.34%	39,660,050.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	765,314.00	0.00%	765,314.00	0.00%	765,314.00
4. Other Local Revenues	8600-8799	569,389.00	0.00%	569,389.00	0.00%	569,389.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,937,916.00)	-4.76%	(7,560,173.00)	-0.87%	(7,494,342.00)
6. Total (Sum lines A1 thru A5c)		37,596,569.00	-12.47%	32,908,874.00	1.80%	33,500,411.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,562,598.00		18,851,871.00
b. Step & Column Adjustment				289,273.00		292,773.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,562,598.00	1.56%	18,851,871.00	1.55%	19,144,644.00
2. Classified Salaries						
a. Base Salaries				3,782,258.00		3,910,656.00
b. Step & Column Adjustment				128,398.00		127,419.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,782,258.00	3.39%	3,910,656.00	3.26%	4,038,075.00
3. Employee Benefits	3000-3999	9,553,382.00	-7.52%	8,834,496.00	0.16%	8,848,565.00
4. Books and Supplies	4000-4999	1,049,443.00	2.66%	1,077,338.00	2.36%	1,102,763.00
5. Services and Other Operating Expenditures	5000-5999	5,676,309.00	-16.53%	4,737,755.00	-34.22%	3,116,391.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(442,042.00)	0.17%	(442,814.00)	0.00%	(442,814.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,181,948.00	-3.18%	36,969,302.00	-3.14%	35,807,624.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(585,379.00)		(4,060,428.00)		(2,307,213.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,455,593.68		10,870,214.68		6,809,786.68
2. Ending Fund Balance (Sum lines C and D1)		10,870,214.68		6,809,786.68		4,502,573.68
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	39,131.63		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	886,503.13				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,944,579.92		6,784,786.68		4,477,573.68
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,870,214.68		6,809,786.68		4,502,573.68

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,944,579.92		6,784,786.68		4,477,573.68
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		9,944,579.92		6,784,786.68		4,477,573.68
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,322,974.00	-43.04%	4,171,254.00	-61.77%	1,594,786.00
3. Other State Revenues	8300-8599	8,347,855.00	-60.56%	3,292,190.00	-3.04%	3,192,190.00
4. Other Local Revenues	8600-8799	2,955,248.00	0.00%	2,955,248.00	0.00%	2,955,248.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,937,916.00	-4.76%	7,560,173.00	-0.87%	7,494,342.00
6. Total (Sum lines A1 thru A5c)		26,563,993.00	-32.32%	17,978,865.00	-15.25%	15,236,566.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,344,226.00		5,344,226.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,344,226.00	0.00%	5,344,226.00	0.00%	5,344,226.00
2. Classified Salaries						
a. Base Salaries				3,288,131.00		3,288,131.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,288,131.00	0.00%	3,288,131.00	0.00%	3,288,131.00
3. Employee Benefits	3000-3999	6,201,307.00	0.00%	6,201,307.00	0.00%	6,201,307.00
4. Books and Supplies	4000-4999	3,422,086.00	-60.17%	1,363,101.00	-78.33%	295,338.00
5. Services and Other Operating Expenditures	5000-5999	4,899,552.00	-69.66%	1,486,531.00	2.36%	1,521,613.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	147,232.00	0.00%	147,232.00	0.00%	147,232.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	357,338.00	0.00%	357,338.00	0.00%	357,338.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		24,029,872.00	-22.77%	18,557,866.00	-5.56%	17,525,185.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,534,121.00		(579,001.00)		(2,288,619.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,877,644.58		6,411,765.58		5,832,764.58
2. Ending Fund Balance (Sum lines C and D1)		6,411,765.58		5,832,764.58		3,544,145.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,411,765.58		5,832,764.58		3,544,145.58
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,411,765.58		5,832,764.58		3,544,145.58

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	44,199,782.00	-11.46%	39,134,344.00	1.34%	39,660,050.00
2. Federal Revenues	8100-8299	7,322,974.00	-43.04%	4,171,254.00	-61.77%	1,594,786.00
3. Other State Revenues	8300-8599	9,113,169.00	-55.48%	4,057,504.00	-2.46%	3,957,504.00
4. Other Local Revenues	8600-8799	3,524,637.00	0.00%	3,524,637.00	0.00%	3,524,637.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		64,160,562.00	-20.69%	50,887,739.00	-4.23%	48,736,977.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				23,906,824.00		24,196,097.00
a. Base Salaries				289,273.00		292,773.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,906,824.00	1.21%	24,196,097.00	1.21%	24,488,870.00
2. Classified Salaries				7,070,389.00		7,198,787.00
a. Base Salaries				128,398.00		127,419.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,070,389.00	1.82%	7,198,787.00	1.77%	7,326,206.00
3. Employee Benefits	3000-3999	15,754,689.00	-4.56%	15,035,803.00	0.09%	15,049,872.00
4. Books and Supplies	4000-4999	4,471,529.00	-45.42%	2,440,439.00	-42.71%	1,398,101.00
5. Services and Other Operating Expenditures	5000-5999	10,575,861.00	-41.15%	6,224,286.00	-25.49%	4,638,004.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	147,232.00	0.00%	147,232.00	0.00%	147,232.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(84,704.00)	0.91%	(85,476.00)	0.00%	(85,476.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		62,211,820.00	-10.74%	55,527,168.00	-3.95%	53,332,809.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,948,742.00		(4,639,429.00)		(4,595,832.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,333,238.26		17,281,980.26		12,642,551.26
2. Ending Fund Balance (Sum lines C and D1)		17,281,980.26		12,642,551.26		8,046,719.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	39,131.63		25,000.00		25,000.00
b. Restricted	9740	6,411,765.58		5,832,764.58		3,544,145.58
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	886,503.13		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,944,579.92		6,784,786.68		4,477,573.68
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,281,980.26		12,642,551.26		8,046,719.26

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,944,579.92		6,784,786.68		4,477,573.68
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,944,579.92		6,784,786.68		4,477,573.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.99%		12.22%		8.40%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,493.08		3,547.52		3,471.49
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		62,211,820.00		55,527,168.00		53,332,809.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		62,211,820.00		55,527,168.00		53,332,809.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,866,354.60		1,665,815.04		1,599,984.27
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,866,354.60		1,665,815.04		1,599,984.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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DISTRICT CERTIFICATION OF INTERIM REPORT

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 15, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Michael Montano Telephone: (562) 868-8241
Title: Director Fiscal Services E-mail: mmontano@lcsd.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 first interim.		X

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

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

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

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

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AVERAGE DAILY ATTENDANCE

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,149.99	4,149.99	3,493.08	4,149.99	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,149.99	4,149.99	3,493.08	4,149.99	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	2.16	2.16	2.16	3.00	0.84	39%
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)	2.16	2.16	2.16	3.00	0.84	39%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,152.15	4,152.15	3,495.24	4,152.99	0.84	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)						

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CASHFLOW

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Second Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year(1)

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Form CASH

Little Lake City Elementary
Los Angeles County

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
		July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF										
(Enter Month Name):										
February										
A. BEGINNING CASH			19,316,158.45	11,456,010.10	16,182,042.53	15,588,189.54	14,280,574.16	13,680,923.57	17,481,306.62	17,682,660.74
B. RECEIPTS										
LCFF/Revenue Limit Sources						2,367,654.00	4,811,757.00	2,372,335.55	2,138,750.00	
8010-8019	Principal Apportionment	(928,702.00)	8,553,595.00	4,811,757.00	2,367,654.00	2,367,654.00	4,811,757.00	2,372,335.55	2,138,750.00	0.00
8020-8079	Property Taxes	9,118.94	60,987.87	49,419.22	0.00	179,342.43	928,177.95	1,470,213.62	275,960.34	0.00
8080-8099	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	153,514.73	428,020.37	0.00
8100-8299	Federal Revenue	0.00	348,742.00	42.00	0.00	15,066.19	439,224.41	211,395.00	61,397.74	0.00
8300-8599	Other State Revenue	0.00	0.00	393,045.46	43,300.95	803,715.00	2,040,478.41	309,911.98	800,852.35	0.00
8600-8799	Other Local Revenue	51,783.64	1,293.53	86,671.24	204,874.20	299,191.29	486,267.05	0.00	0.00	0.00
8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		(867,819.42)	8,964,618.40	5,342,934.92	2,615,829.15	3,664,968.91	8,705,904.82	4,945,391.25	3,276,960.43	
C. DISBURSEMENTS										
1000-1999	Certificated Salaries	0.00	449,477.33	1,900,042.19	1,942,972.41	1,775,393.32	2,061,213.04	2,053,258.82	2,349,103.09	
2000-2999	Classified Salaries	(658.29)	415,347.43	453,292.92	572,881.05	574,484.45	548,054.28	606,723.25	669,240.83	
3000-3999	Employee Benefits	5,790.47	172,871.57	513,411.12	1,114,008.41	1,123,020.86	1,139,520.20	1,153,554.08	1,255,538.40	
4000-4999	Books and Supplies	9,779.98	50,899.28	88,012.45	160,085.73	134,861.28	100,377.18	317,960.10	226,788.16	
5000-5999	Services	164,066.40	1,302,883.38	423,756.98	617,895.93	740,369.57	1,105,544.42	777,203.35	728,621.89	
6000-6999	Capital Outlay	0.00	0.00	4,223.86	0.00	5,297.37	0.00	8,146.06	0.00	
7000-7499	Other Outgo	3,323.00	6,282.00	2,039.00	15,214.02	2,039.00	2,039.00	18,255.00	25,646.00	
7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS		182,301.56	2,397,730.99	3,384,778.52	4,423,057.55	4,355,465.85	4,956,748.12	4,933,120.66	5,254,938.37	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
9111-9199	Cash Not in Treasury	(21,018.29)	(1,253,132.00)	(1,027,569.00)	(2,790,410.11)	0.00	0.00	5,071,111.11	0.00	0.00
9200-9299	Accounts Receivable	(5,170,861.75)	25,434.75	(9,488.78)	610,521.46	402,324.36	1,975.47	9,682.86	3,265.24	44,117.99
9310	Due From Other Funds	(500,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9320	Stores	(34,007.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9330	Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9340	Other Current Assets	(129,350.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(5,855,238.11)	(1,227,697.25)	(1,037,057.78)	(2,179,888.65)	402,324.36	1,975.47	5,080,793.97	3,265.24	44,117.99
Liabilities and Deferred Inflows										
9500-9599	Accounts Payable	3,347,218.21	5,582,330.12	823,797.20	352,120.74	(97,288.66)	(88,870.88)	5,029,567.62	(185,818.29)	26,653.93
9610	Due To Other Funds	614,105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9640	Current Loans	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9650	Unearned Revenues	162,258.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9690	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		9,123,581.37	5,582,330.12	823,797.20	352,120.74	(97,288.66)	(88,870.88)	5,029,567.62	(185,818.29)	26,653.93
Nonoperating										
9910	Suspense Clearing	(14,978,819.48)	(6,810,027.37)	(1,860,854.98)	(2,532,009.39)	499,613.02	90,846.35	51,226.35	189,083.53	17,464.06
TOTAL BALANCE SHEET ITEMS		(14,978,819.48)	(6,810,027.37)	(1,860,854.98)	(2,532,009.39)	499,613.02	90,846.35	51,226.35	189,083.53	17,464.06
E. NET INCREASE/DECREASE (B - C + D)			(7,860,148.35)	4,706,032.43	(573,852.99)	(1,307,615.38)	(559,650.59)	3,800,383.05	201,354.12	(1,960,513.88)
F. ENDING CASH (A + E)			11,456,010.10	16,162,042.53	15,588,189.54	14,280,574.16	13,680,923.57	17,481,306.62	17,682,660.74	15,722,146.86
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

19 64717 0000000
Form CASH

Little Lake City Elementary
Los Angeles County

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
February									
A. BEGINNING CASH		15,722,146.86	13,962,055.52	12,980,559.83	12,912,186.48				
B. RECEIPTS									
LCFF/Revenue Limit Sources						1,590,006.45		35,484,853.00	35,484,853.00
Principal Apportionment		2,254,603.00	1,463,083.00	1,784,915.00	1,897,445.00			8,839,929.00	8,839,929.00
Property Taxes		468,894.00	752,601.97	1,549,816.00	3,287,300.00	84,057.00		(125,000.00)	(125,000.00)
Miscellaneous Funds		0.00	0.00	(125,000.00)	(429,475.07)	0.00		7,322,974.00	7,322,974.00
Federal Revenue		546,798.00	769,340.00	841,547.00	1,274,963.00	2,659,231.03		9,113,169.00	9,113,169.00
Other State Revenue		640,863.00	309,827.00	598,605.66	416,580.88	3,593,959.90		3,524,637.00	3,524,637.00
Other Local Revenue		296,746.66	340,986.71	279,160.68	146,154.13	218,763.54		0.00	0.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00		0.00	0.00
8930-8979		0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		4,207,904.66	3,635,838.68	4,929,044.34	6,592,967.94	8,146,017.92	0.00	64,160,562.00	64,160,562.00
C. DISBURSEMENTS									
Certificated Salaries		2,789,460.00	2,649,876.47	2,641,608.37	3,294,418.96	0.00		23,906,824.00	23,906,824.00
Classified Salaries		700,793.00	681,976.81	796,151.27	1,032,547.00	19,555.00		7,070,389.00	7,070,389.00
Employee Benefits		1,226,454.00	1,204,154.00	1,367,080.89	2,574,077.00	2,905,208.00		15,754,689.00	15,754,689.00
Books and Supplies		284,506.00	342,709.44	316,805.44	286,045.00	2,150,708.96		4,471,529.00	4,471,529.00
Services		1,058,196.00	340,209.00	380,342.00	422,761.71	2,514,010.37		10,575,861.00	10,575,861.00
Capital Outlay		0.00	0.00	0.00	2,332.71	0.00		20,000.00	20,000.00
Other Outgo		0.00	0.00	0.00	(10,309.02)	0.00		62,528.00	62,528.00
7000-7499		0.00	0.00	0.00	(10,309.02)	0.00		62,528.00	62,528.00
Interfund Transfers Out		0.00	0.00	0.00	350,000.00	0.00		350,000.00	350,000.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00		0.00	0.00
7630-7699		0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		6,059,409.00	5,218,925.72	5,501,987.97	7,953,873.36	7,589,482.33	0.00	62,211,820.00	62,211,820.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury		0.00	0.00	0.00	0.00			0.00	
9111-9199		0.00	0.00	0.00	0.00			0.00	
Accounts Receivable		25,065.00	618,068.63	437,068.28	100,652.38	472,316.42		2,741,004.06	
9200-9299		25,065.00	618,068.63	437,068.28	100,652.38	472,316.42		2,741,004.06	
Due From Other Funds		0.00	0.00	0.00	0.00	4,157,808.55		4,157,808.55	
9310		0.00	0.00	0.00	0.00	4,157,808.55		4,157,808.55	
Stores		0.00	0.00	0.00	0.00	0.00		0.00	
9320		0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures		0.00	0.00	0.00	0.00	0.00		0.00	
9330		0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets		0.00	0.00	0.00	0.00	0.00		0.00	
9340		0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00		0.00	
9490		0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		25,065.00	618,068.63	437,068.28	100,652.38	4,630,124.97	0.00	6,898,812.61	
Liabilities and Deferred Inflows									
Accounts Payable		(66,348.00)	16,477.28	(67,502.00)	45,160.00	(488,546.26)		10,881,732.80	
9500-9599		(66,348.00)	16,477.28	(67,502.00)	45,160.00	(488,546.26)		10,881,732.80	
Due To Other Funds		0.00	0.00	0.00	0.00	0.00		0.00	
9610		0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans		0.00	0.00	0.00	0.00	0.00		0.00	
9640		0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues		0.00	0.00	0.00	0.00	0.00		0.00	
9650		0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00		0.00	
9690		0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(66,348.00)	16,477.28	(67,502.00)	45,160.00	(488,546.26)	0.00	10,881,732.80	
Nonoperating								0.00	
Suspense Clearing		0.00	0.00	0.00	0.00	0.00		0.00	
9910		0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS		91,413.00	601,591.35	504,570.28	55,492.38	5,118,671.23	0.00	(3,982,920.19)	1,948,742.00
E. NET INCREASE/DECREASE (B - C + D)		(1,760,091.34)	(981,495.69)	(68,373.35)	(1,305,413.04)	5,675,206.82	0.00	(2,034,178.19)	
F. ENDING CASH (A + E)		13,962,055.52	12,980,559.83	12,912,186.48	11,606,773.44				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,281,980.26	

Second Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

19 64717 0000000
Form CASH

Little Lake City Elementary
Los Angeles County

		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		February								
A. BEGINNING CASH			11,606,773.44	10,511,633.44	15,435,350.44	14,571,033.44	13,239,806.44	12,125,272.44	12,406,795.44	12,110,016.44
B. RECEIPTS										
LCFF/Revenue Limit Sources			(634,588.00)	6,428,702.00	3,124,802.00	2,348,709.00	2,209,876.00	3,678,406.00	2,031,580.00	1,989,748.00
Principal Apportionment	8010-8019									
Property Taxes	8020-8079		9,685.00	62,480.00	52,846.00	278,723.00	66,485.00	108,460.00	1,687,400.00	69,785.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	284,998.00	16,489.00	292,646.00	0.00	44,980.00	348,697.00	464,750.00
Other State Revenue	8300-8599		0.00	246,960.00	273,976.00	263,547.00	291,650.00	299,603.00	294,860.00	305,489.00
Other Local Revenue	8600-8799		49,645.00	40,866.00	75,156.00	230,489.00	345,860.00	321,560.00	484,790.00	425,790.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			(575,258.00)	7,064,026.00	3,543,269.00	3,414,114.00	2,913,871.00	4,453,009.00	4,847,327.00	3,255,562.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	676,478.00	2,170,658.00	2,382,875.00	2,217,654.00	2,211,685.00	2,347,698.00	2,351,470.00
Classified Salaries	2000-2999		42,480.00	384,805.00	588,450.00	648,178.00	647,741.00	660,840.00	706,180.00	712,880.00
Employee Benefits	3000-3999		17,380.00	169,045.00	596,480.00	1,113,480.00	1,158,690.00	1,149,504.00	1,246,770.00	1,249,780.00
Books and Supplies	4000-4999		86,639.00	133,689.00	149,960.00	175,918.00	163,978.00	149,870.00	188,078.00	174,603.00
Services	5000-5999		104,680.00	460,048.00	568,980.00	687,460.00	479,046.00	446,980.00	644,503.00	448,379.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			251,179.00	1,824,065.00	4,073,528.00	5,007,911.00	4,687,109.00	4,618,979.00	5,133,229.00	4,937,112.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		0.00	28,646.00	254,605.00	788,056.00	671,960.00	469,908.00	2,453.00	62,206.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	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	0.00	0.00
Other Current Assets	9340		0.00	0.00	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	0.00	0.00
SUBTOTAL			0.00	28,646.00	254,605.00	788,056.00	671,960.00	469,908.00	2,453.00	62,206.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		268,703.00	344,890.00	588,663.00	505,486.00	13,256.00	22,415.00	13,330.00	11,450.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	268,703.00	344,890.00	588,663.00	505,486.00	13,256.00	22,415.00	11,450.00
Nonoperating										
Suspense Clearing	9910		0.00	(268,703.00)	(316,244.00)	(334,058.00)	262,570.00	658,704.00	447,493.00	(10,877.00)
TOTAL BALANCE SHEET ITEMS			0.00	(268,703.00)	(316,244.00)	(334,058.00)	262,570.00	658,704.00	447,493.00	(10,877.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,095,140.00)	4,923,717.00	(864,317.00)	(1,331,227.00)	(1,114,534.00)	281,523.00	(296,779.00)	(1,630,794.00)
F. ENDING CASH (A + E)			10,511,633.44	15,435,350.44	14,571,033.44	13,239,806.44	12,125,272.44	12,406,795.44	12,110,016.44	10,479,222.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		February							
A. BEGINNING CASH		10,479,222.44	9,148,902.44	7,898,336.44	7,727,947.44				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,387,048.00	1,704,698.00	1,937,805.00	1,487,960.00	1,724,669.00		30,419,415.00	30,419,415.00
Property Taxes	8020-8079	499,180.00	701,665.00	1,647,580.00	3,566,980.00	88,660.00		8,839,929.00	8,839,929.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(125,000.00)	0.00		(125,000.00)	(125,000.00)
Federal Revenue	8100-8299	508,968.00	489,680.00	584,880.00	560,360.00	574,806.00		4,171,254.00	4,171,254.00
Other State Revenue	8300-8599	311,647.00	329,860.00	357,980.00	364,090.00	717,842.00		4,057,504.00	4,057,504.00
Other Local Revenue	8600-8799	422,845.00	286,480.00	288,640.00	274,682.00	277,814.00		3,524,637.00	3,524,637.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		4,129,688.00	3,512,383.00	4,816,885.00	6,129,072.00	3,383,791.00	0.00	50,887,739.00	50,887,739.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,471,045.00	2,490,040.00	2,355,698.00	2,520,796.00	0.00		24,196,097.00	24,196,097.00
Classified Salaries	2000-2999	713,490.00	691,478.00	708,670.00	668,706.00	24,889.00		7,198,787.00	7,198,787.00
Employee Benefits	3000-3999	1,268,980.00	1,267,089.00	1,190,890.00	1,219,727.00	3,387,888.00		15,035,803.00	15,035,803.00
Books and Supplies	4000-4999	196,033.00	192,870.00	193,878.00	189,670.00	446,253.00		2,440,439.00	2,440,439.00
Services	5000-5999	788,060.00	493,560.00	501,778.00	531,238.00	69,574.00		6,224,286.00	6,224,286.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		20,000.00	20,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	147,232.00	0.00		147,232.00	147,232.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	264,524.00	0.00		264,524.00	264,524.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		5,437,608.00	5,135,037.00	4,950,914.00	5,541,893.00	3,928,604.00	0.00	55,527,168.00	55,527,168.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Accounts Receivable	9200-9299	14,203.00	456,778.00	61,305.00	27,650.00	1,928,917.00		4,746,687.00	4,746,687.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	243,614.82		243,614.82	243,614.82
Stores	9320	0.00	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	0.00
Other Current Assets	9340	0.00	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	0.00
SUBTOTAL		14,203.00	456,778.00	61,305.00	27,650.00	2,172,531.82	0.00	4,990,301.82	4,990,301.82
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	36,603.00	84,690.00	97,665.00	78,056.00	1,845,720.00		3,910,927.00	3,910,927.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	0.00
SUBTOTAL		36,603.00	84,690.00	97,665.00	78,056.00	1,845,720.00	0.00	3,910,927.00	3,910,927.00
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		(22,400.00)	372,088.00	(36,360.00)	(50,406.00)	326,811.82	0.00	1,079,374.82	1,079,374.82
E. NET INCREASE/DECREASE (B - C + D)		(1,330,320.00)	(1,250,566.00)	(170,389.00)	536,773.00	(218,001.18)	0.00	(3,560,054.18)	(4,639,429.00)
F. ENDING CASH (A + E)		9,148,902.44	7,898,336.44	7,727,947.44	8,264,720.44				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,046,719.26	

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CRITERIA AND STANDARDS REVIEW

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, item 1A)	Second Interim Projected Year Totals (Form A), Lines A4 and C4)	Percent Change	Status	
Current Year (2021-22)	District Regular	4,149.99	4,149.99	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	4,149.99	4,149.99		
1st Subsequent Year (2022-23)	District Regular	3,548.25	3,471.49	-2.2%	Not Met
	Charter School				
	Total ADA	3,548.25	3,471.49		
2nd Subsequent Year (2023-24)	District Regular	3,548.25	3,342.49	-5.8%	Not Met
	Charter School				
	Total ADA	3,548.25	3,342.49		

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met) The district has had a decrease in ADA due to COVID-19 and quarantine requirements for those students who are asked to quarantine. We will continue to improve safety and awareness to avoid further decreases.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22) District Regular Charter School		3,802		
	Total Enrollment	3,802	3,802	0.0%
1st Subsequent Year (2022-23) District Regular Charter School		3,674		
	Total Enrollment	3,674	3,676	0.1%
2nd Subsequent Year (2023-24) District Regular Charter School		3,595		
	Total Enrollment	3,595	3,597	0.1%

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	4,145	4,279	
Charter School			
Total ADA/Enrollment	4,145	4,279	96.9%
Second Prior Year (2019-20)			
District Regular	4,150	4,283	
Charter School			
Total ADA/Enrollment	4,150	4,283	96.9%
First Prior Year (2020-21)			
District Regular	4,152	4,019	
Charter School	0		
Total ADA/Enrollment	4,152	4,019	103.3%
		Historical Average Ratio:	99.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	99.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	3,493	3,802		
Charter School	0			
Total ADA/Enrollment	3,493	3,802	91.9%	Met
1st Subsequent Year (2022-23)				
District Regular		3,676		
Charter School				
Total ADA/Enrollment	0	3,676	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular		3,597		
Charter School				
Total ADA/Enrollment	0	3,597	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	44,308,491.00		
1st Subsequent Year (2022-23)	38,153,970.00	39,259,344.00	2.9%	Not Met
2nd Subsequent Year (2023-24)	38,452,183.00	39,785,050.00	3.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The district has a decrease in enrollment due to COVID-19 and families leaving the district. We will continue to monitor as the fiscal year continues for any changes.

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)	31,774,176.90	37,302,893.02	85.2%
Second Prior Year (2019-20)	31,508,006.16	36,441,339.28	86.5%
First Prior Year (2020-21)	29,457,911.08	33,279,126.94	88.5%
	Historical Average Ratio:		86.7%

	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):	83.7% to 89.7%	83.7% to 89.7%	83.7% to 89.7%

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)	31,898,238.00	38,181,948.00	83.5%	Not Met
1st Subsequent Year (2022-23)	31,597,023.00	36,969,302.00	85.5%	Met
2nd Subsequent Year (2023-24)	32,031,284.00	35,807,624.00	89.5%	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)

Additional unallocated COVID-19 funding.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	7,656,385.00	7,322,974.00	-4.4%	No
1st Subsequent Year (2022-23)	3,832,196.00	4,171,254.00	8.8%	Yes
2nd Subsequent Year (2023-24)	1,883,188.00	1,594,786.00	-15.3%	Yes

Explanation:
(required if Yes)

Federal COVID-19 funds will start to close-out in 2022-2023 increasing the projected revenue. Since COVID funds are being spent in 22-23 the carryover into 23-24 has reduced.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	7,669,307.00	9,113,169.00	18.8%	Yes
1st Subsequent Year (2022-23)	2,632,367.00	4,057,504.00	54.1%	Yes
2nd Subsequent Year (2023-24)	2,632,367.00	3,957,504.00	50.3%	Yes

Explanation:
(required if Yes)

The district has added \$1,497,146 in ELOP funds into all three fiscal years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	3,647,232.00	3,524,637.00	-3.4%	No
1st Subsequent Year (2022-23)	3,647,232.00	3,524,637.00	-3.4%	No
2nd Subsequent Year (2023-24)	3,647,232.00	3,524,637.00	-3.4%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	2,856,368.00	4,471,529.00	56.5%	Yes
1st Subsequent Year (2022-23)	1,456,030.00	2,440,439.00	67.6%	Yes
2nd Subsequent Year (2023-24)	1,490,393.00	1,398,101.00	-6.2%	Yes

Explanation:
(required if Yes)

The increase is due to additional funding from ELOP funds added in current year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	10,359,427.00	10,575,861.00	2.1%	No
1st Subsequent Year (2022-23)	5,867,886.00	6,224,286.00	6.1%	Yes
2nd Subsequent Year (2023-24)	4,273,193.00	4,636,004.00	8.5%	Yes

Explanation:
(required if Yes)

The increase is due to an increase in future COVID-19 grant 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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	18,972,924.00	19,960,780.00	5.2%	Not Met
1st Subsequent Year (2022-23)	10,111,795.00	11,753,395.00	16.2%	Not Met
2nd Subsequent Year (2023-24)	8,162,787.00	9,076,927.00	11.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	13,215,795.00	15,047,390.00	13.9%	Not Met
1st Subsequent Year (2022-23)	7,323,916.00	8,664,725.00	18.3%	Not Met
2nd Subsequent Year (2023-24)	5,763,586.00	6,036,105.00	4.7%	Met

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

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

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

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

Federal COVID-19 funds will start to close-out in 2022-2023 increasing the projected revenue. Since COVID funds are being spent in 22-23 the carryover into 23-24 has reduced.

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

The district has added \$1,497,146 in ELOP funds into all three fiscal years.

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

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

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

The increase is due to additional funding from ELOP funds added in current year.

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

The increase is due to an increase in future COVID-19 grant expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,582,311.93	2,154,156.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,154,156.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	16.0%	12.2%	8.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.3%	4.1%	2.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance Is negative, else N/A)	Status
	Net Change In Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(585,379.00)	38,181,948.00	1.5%	Met
1st Subsequent Year (2022-23)	(4,060,428.00)	36,969,302.00	11.0%	Not Met
2nd Subsequent Year (2023-24)	(2,307,213.00)	35,807,624.00	6.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district has a decrease in enrollment due to COVID-19 and families leaving the district. The decrease has reduced projected revenues creating a deficit in the 2 subsequent years. We will continue to monitor enrollment as the fiscal year continues for any changes in our projected ADA and make those adjustments as needed.

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 MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYP1, Line D2)	
Current Year (2021-22)	17,281,980.26		Met
1st Subsequent Year (2022-23)	12,642,551.26		Met
2nd Subsequent Year (2023-24)	8,046,719.26		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)	11,606,773.44		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,493	3,548	3,471
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	62,211,820.00	55,527,168.00	53,332,809.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	62,211,820.00	55,527,168.00	53,332,809.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,866,354.60	1,665,815.04	1,599,984.27
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)	1,866,354.60	1,665,815.04	1,599,984.27

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,944,579.92	6,784,786.68	4,477,573.68
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	9,944,579.92	6,784,786.68	4,477,573.68
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.99%	12.22%	8.40%
District's Reserve Standard (Section 10B, Line 7):	1,866,354.60	1,665,815.04	1,599,984.27
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYP1 exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYP1 does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(7,945,100.00)	(7,937,916.00)	-0.1%	(7,184.00)	Met
1st Subsequent Year (2022-23)	(7,386,725.00)	(7,560,173.00)	2.3%	173,448.00	Met
2nd Subsequent Year (2023-24)	(7,464,642.00)	(7,494,342.00)	0.4%	29,700.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	512,058.00	350,000.00	-31.6%	(162,058.00)	Not Met
1st Subsequent Year (2022-23)	512,058.00	350,000.00	-31.6%	(162,058.00)	Not Met
2nd Subsequent Year (2023-24)	512,058.00	350,000.00	-31.6%	(162,058.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

At Second Interim the district has projected that district programs are forecasted to need less contributions.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in payments is attributed to principal payments toward outstanding General Obligation bonds, these bond payments are funded through the District Bond Interest Redemption Fund.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	13,327,261.00	13,327,261.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	13,327,261.00	13,327,261.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	285,933.00	285,933.00
1st Subsequent Year (2022-23)	285,933.00	285,933.00
2nd Subsequent Year (2023-24)	285,933.00	285,933.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	148,862.00	148,862.00
1st Subsequent Year (2022-23)	148,862.00	148,862.00
2nd Subsequent Year (2023-24)	148,862.00	148,862.00

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	148,862.00	148,862.00
1st Subsequent Year (2022-23)	148,862.00	148,862.00
2nd Subsequent Year (2023-24)	148,862.00	148,862.00

d. Number of retirees receiving OPEB benefits

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	88	88
1st Subsequent Year (2022-23)	88	88
2nd Subsequent Year (2023-24)	88	88

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2020-21)	(2021-22)	(2022-23)	(2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	208.6	211.4	208.6	208.6

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

Negotiations Settled Since First Interim Projections

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

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

5. Salary settlement:

	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 First Interim Projections

Are any new costs negotiated since first interim projections 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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

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	125.6	127.8	125.6	125.6

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

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

No

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

[]

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

[]

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

n/a

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)

--	--	--

	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			

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

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

--	--	--

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	44.0	44.0	46.0	46.0

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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?

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A9. The district personnel changes at the CBO position.

End of School District Second Interim Criteria and Standards Review
