

First Interim
Narrative
Fiscal Year 2021-22

CASH FLOW

The First Interim cash on hand is \$23,863,798 and is projected to be \$45,874,749 at the end of June 30, 2022.

ANALYSIS OF THE FIRST INTERIM REPORT

1. Revenues:

Projected year-end revenues are expected to be \$163,092,720.

2. Expenditures:

Anticipated expenditures and transfers out of the year are expected to be \$170,124,700.

3. Excess of Expenditures Over Revenues:

Projected expenditures exceed revenues by \$7,031,980.

4. Estimated Ending Balance:

The estimated ending balance at June 30, 2022, is \$29,009,860. This balance consists of the following:

Revolving Cash	\$24,000
Stores/Prepays	25,000
Restricted Balance	8,114,543
Assigned – CSEA Compensation Settlement	1,475,827
Reserves for Economic Uncertainties	4,986,741
Unassigned/Unappropriated	<u>14,383,749</u>
Estimated Ending Balance	<u>\$29,009,860</u>

First Interim
Narrative
Fiscal Year 2021-22

STATUS OF NEGOTIATIONS

CSEA and WEA negotiations have been settled for the current fiscal year.

OTHER FUNDS

As of the First Period Interim Report, staff anticipates that all other funds will have positive cash and fund balances at year-end:

Estimated Ending Fund Balance

Student Activity Special Revenue Fund	\$26,331
Charter Schools Special Revenue Fund	\$552,943
Adult Education Fund	\$1,446,599
Child Development Fund	\$138,805
Cafeteria Fund	\$6,396
Deferred Maintenance Fund	\$483,754
Special Reserve Fund for Other Than Capital Outlay Projects	\$3,900,000
Building Fund	\$261,232
Capital Facilities Fund	\$15,096,607
Special Reserve For Capital Outlay	\$308,690
Bond Interest and Redemption Fund	\$2,328,606
Trust/Scholarship Fund	\$29,909

First Interim
Narrative
Fiscal Year 2021-22

MULTI-YEAR FINANCIAL PROJECTIONS

The multi-year financial projection reflects that the District will have a positive ending fund balance for the current fiscal year and expects positive ending fund balances for the next two fiscal years given the current assumptions provided by School Services of California (SSC) and California Department of Education. In October 2021, School Services of California provided a revised projections from the Governor’s approved budget for the current year, 2022-23 and 2023-24, and these assumptions are reflected in the First Interim Report.

Based on current information and School Services Dartboard, the projections include the following assumptions for each year beyond 2021-22.

LCFF Sources	SSC Recommended Planning COLA 2.48% 22/23 and 3.11% 23/24
Federal Revenues	Projected end of grants in 22/23 and 23/24; no growth
Other State Revenues	No growth
Special Education COLA	2.48% in 22/23 and 3.11% in 23/24
Other Local Revenues	No growth
Certificated Salaries	+1.5% (Step/Column only)
Classified Salaries	+1.0% (Step/Column only)
Employee Benefits	+0.5% potential increases in statutory benefits
Books and Supplies	Subtract 20/21 carryovers; and include increases for inflation, 2.4% in 22/23 and 2.23% in 23/24.
Services/Other Operating Expenses	Subtract 20/21 carryovers; and include increases for inflation, 2.4% in 22/23 and 2.23% in 23/24.
Capital Outlay	Facilities and technology
Direct Support/Indirect Costs	+5.01% of restricted object codes 1000-5999, 5100 is excluded.

No employee settlements are included in this projection beyond the current year. Any subsequent settlements made with employee groups will impact this projection accordingly.

First Interim
Narrative
Fiscal Year 2021-22

Projected Ending Fund Balances Using the COLA Included in First Interim

COLA	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
	5.07%	2.48%	3.11%
Projected Beginning Balance	\$36,041,840	\$32,909,860	\$26,273,768
Operating (Deficit)/Surplus	(7,031,980)	(6,636,092)	(9,107,477)
Projected Ending Fund Balance	<u>\$29,009,860</u>	<u>\$22,373,768</u>	<u>\$13,266,291</u>
3% Required Reserve	\$4,986,741	\$3,963,445	\$4,042,289
Restricted Ending Balance	<u>\$8,114,543</u>	<u>\$8,114,543</u>	<u>\$8,114,543</u>
Reserves Met?	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>

Future Obligations and Considerations

1. STRS and PERS rate increases
2. Special Education
3. Facility Challenges
4. Declining ADA and enrollment

RESERVE FOR ECONOMIC UNCERTAINTIES

Although there is always the potential that future unforeseen budget revisions may negatively impact the District's Reserve for Economic Uncertainties, the Administration expects that the District will still be able to meet its financial obligations for the current fiscal year.

As of the First Interim Period, the District's Reserve for Economic Uncertainties is \$4,986,741 which will satisfy the required 3% percent of the District's current budgeted expenditures.

Throughout the year, budget revisions will be made for revenues and expenditures that were previously unknown or unmeasurable. As the District's budgeted expenditures fluctuate, the recommended 3% reserve amount will also fluctuate.



Woodland Joint Unified School District

2021-22

First Interim Report

Board Meeting December 9, 2021

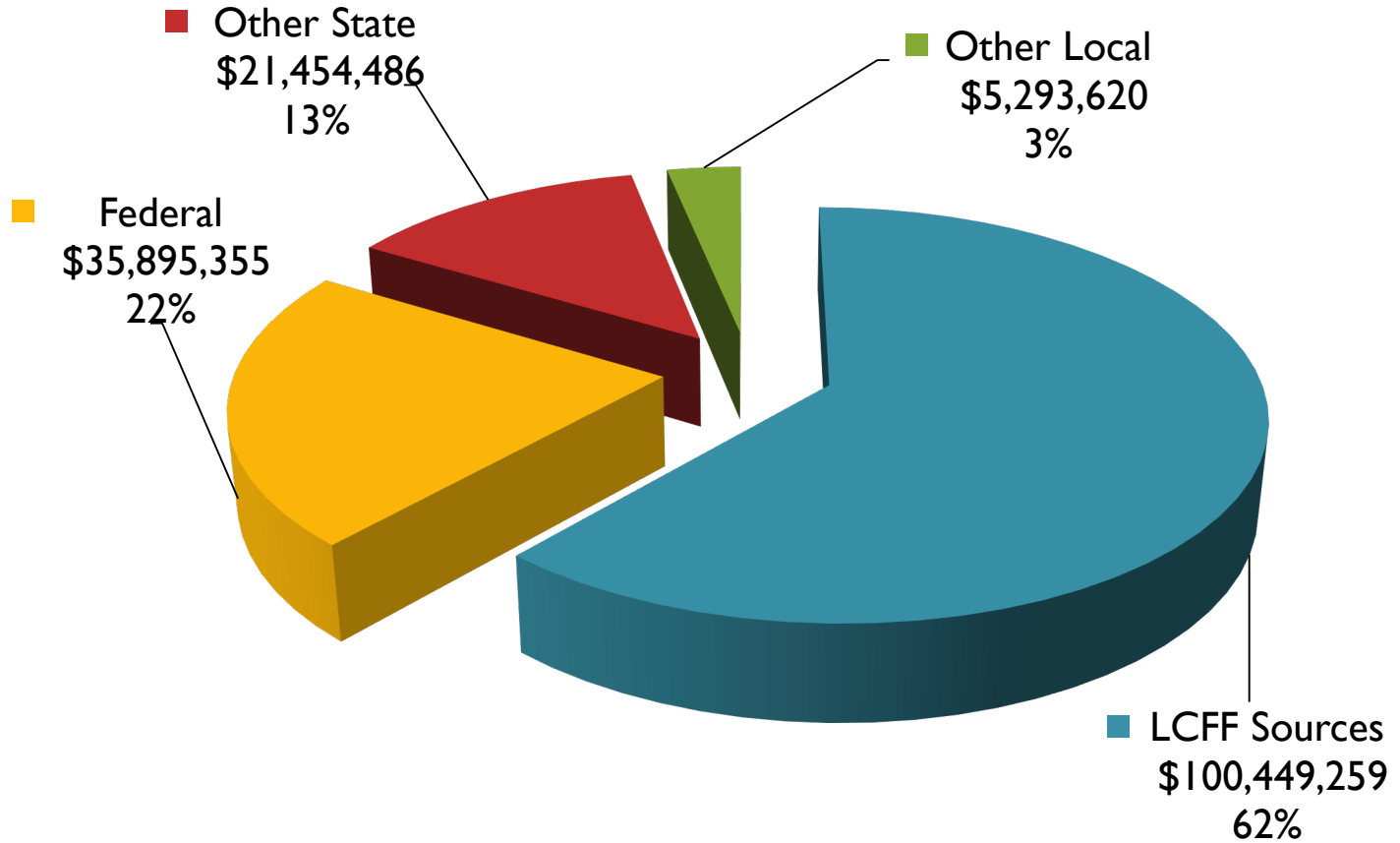
**Presented by
WJUSD Business Office**

Acronyms

ADA	Average Daily Attendance
COLA	Cost of Living Adjustment
CSEA	California School Employee Association
LCFF	Local Control Funding Formula
PERS	Public Employee Retirement System
SSC	School Services of California
STRS	State Teachers Retirement System

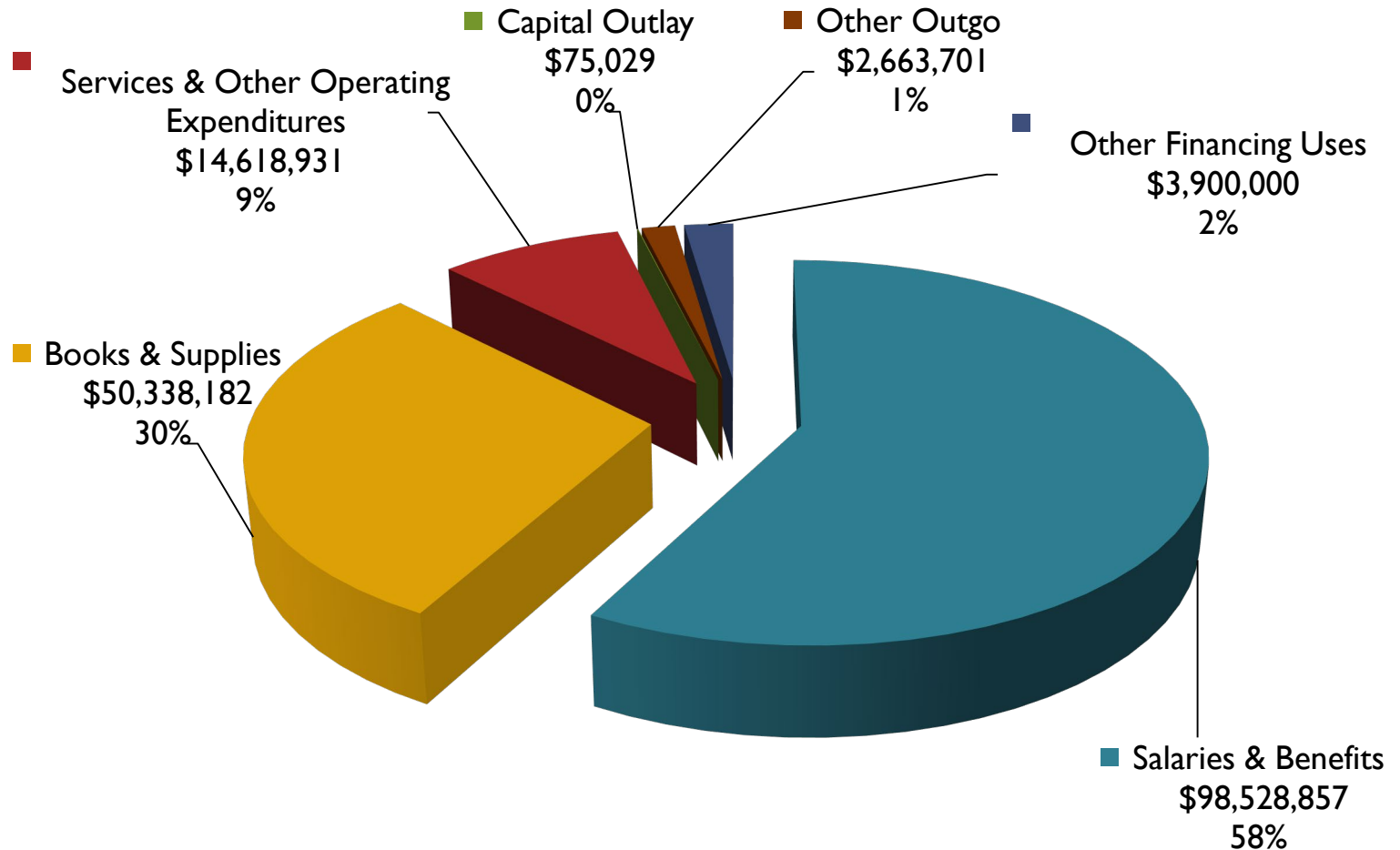
2021-22 General Fund Revenues

Total Revenues \$163,092,720



2021-22 General Fund Expenditures

Total Expenditures \$170,124,700



When comparing the Board Approved Budget and the First Interim, the Fund Balance decreased by **\$7,031,980** due to revenue and expense adjustments. The following slides will explain the changes.



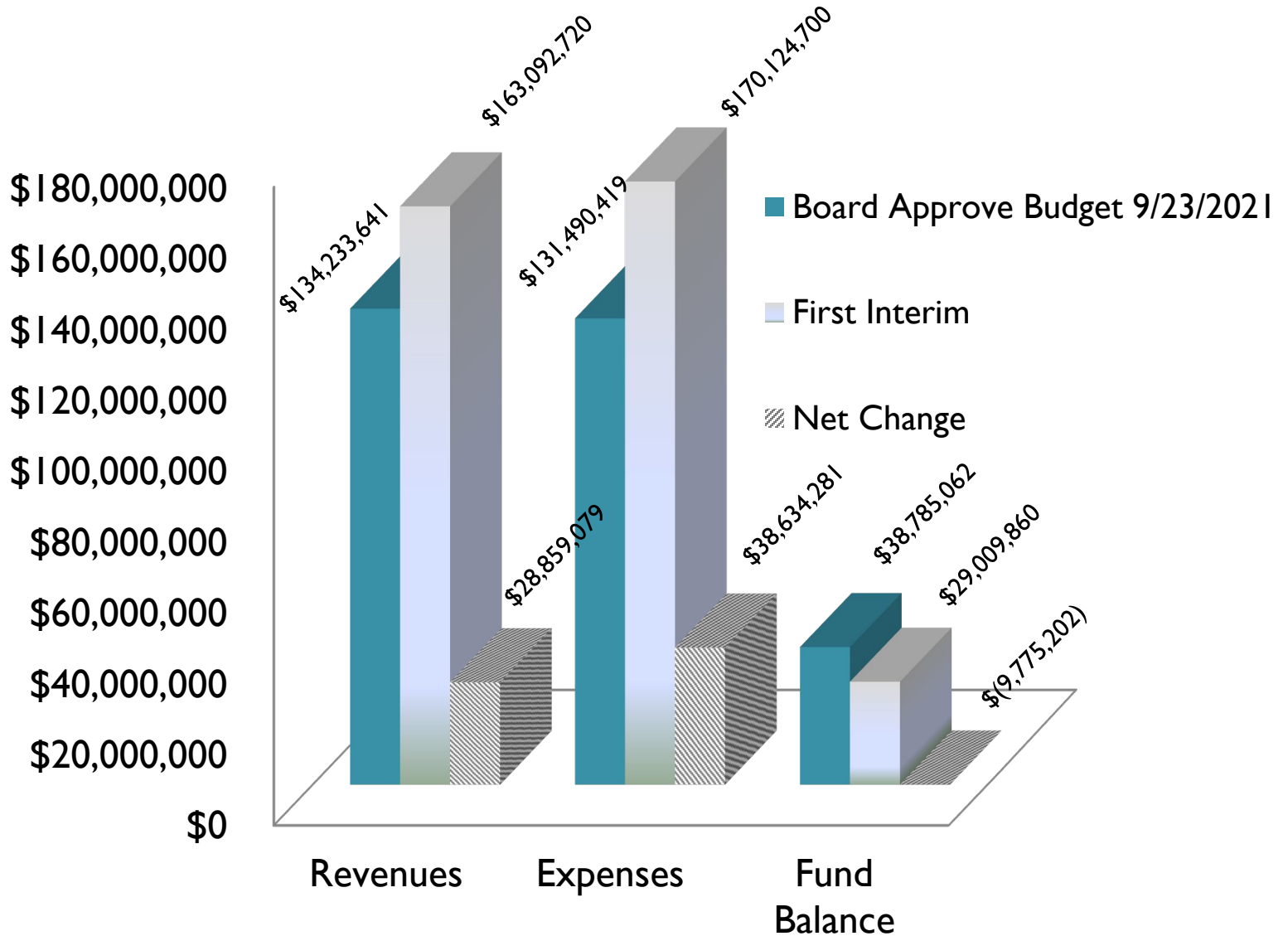
What Changed?

Board Approved Budget as of 9/23/2021	First Interim	Difference
Revenues:		
\$134,233,641	\$163,092,720	\$28,859,079
Expenses:		
\$131,490,419	\$170,124,700	\$38,634,281
	<u>Net Change in Fund Balance</u>	<u>(\$9,775,202)</u>

What Caused the Change?

Item Descriptions	Total
Revenues:	
LCFF Adjustment	\$ 4,673,040
University of California Davis-Healthy Yolo	58,355
Total Revenues	\$ 4,731,395
Expenditures:	
Unrestricted General Fund Carryover Expenditures	\$ (8,599,094)
Special Reserve Fund 17 Fund Balance Transfer for a Rainy Day	(3,900,000)
Employee Salary Settlement	(1,554,924)
Restricted General Fund Carryover Expenditures	(1,316,721)
Adjust Special Education Local Plan Areas (SELPA)	(258,878)
Spring Lake Elementary Music Instruments, Classroom Furniture &, Lunch Tables	(129,730)
Technology Department - Bank of America Capital Lease	(95,199)
Transfer School Resource Officer Budget to General Fund	(49,500)
Universal Transitional Kindergarten (TK) Consultant	(30,000)
Superintendent Search	(21,862)
Technology Department - Extra Duty	(20,000)
Redistricting Study	(20,000)
Adjust budget for Extra Duty and Substitutes	(16,241)
Technology Department - One Time Other Services Support	(5,000)
Adjust Indirect Cost for Grants and Carryover	1,510,552
Total Expenditures	\$ (14,506,597)
Total Net Change in Ending Fund Balance:	\$ (9,775,202)

Budget Comparison



Revenue Adjustments

	Board Approved Budget as of 9/23/2021	First Interim	Differences
Revenue:			
LCFF Source	\$95,776,219	\$100,449,259	\$4,673,040
Federal Revenue	23,129,824	35,895,355	12,765,531
Other State Revenue	10,938,907	21,454,486	10,515,579
Other Local Revenue	4,388,691	5,293,620	904,929
Total Revenues	\$134,233,641	\$163,092,720	\$28,859,079

Why Did The Expenses Change?

- Carryovers from the Unaudited Actuals
- Board Approved Items
- Adjust Indirect Cost for Grants

Expenditure Adjustments

	Board Approved Budget as of 9/23/2021	First Interim	Differences
Expenditures:			
Certificated Salaries	\$47,183,205	\$51,415,251	\$4,232,046
Classified Salaries	18,138,849	19,829,419	1,690,570
Employee Benefits	26,952,893	27,284,187	331,294
Books & Supplies	25,343,769	50,338,182	24,994,413
Services & Other Operating Expenses	11,252,931	14,618,931	3,366,000
Capital Outlay	75,029	75,029	-
Other Outgo	2,543,743	2,663,701	119,958
Other Financing Uses	-	3,900,000	3,900,000
Total Expenditures	\$131,490,419	\$170,124,700	\$38,634,281

General Fund

Combined – Unrestricted and Restricted

	2021-2022		2021-2022
	Board Approved Budget as of 9/23/2021	Budget Revisions (Changes)	First Interim
Revenues:			
LCFF Sources	\$95,776,219	\$4,673,040	\$100,449,259
Federal Revenue	23,129,824	12,765,531	35,895,355
Other State and Local Revenue	15,327,598	11,420,508	26,748,106
Total Revenues:	134,233,641	28,859,079	163,092,720
Expenditures:			
Certificated Salaries	47,183,205	4,232,046	51,415,251
Classified Salaries	18,138,849	1,690,570	19,829,419
Employee Benefits	26,952,893	331,294	27,284,187
Books & Supplies	25,343,769	24,994,413	50,338,182
Services & Other Operating Expenses	11,252,931	3,366,000	14,618,931
Capital Outlay and Other Outgo	2,618,772	119,958	2,738,730
Other Financing Uses	-	3,900,000	3,900,000
Total Expenditures:	131,490,419	38,634,281	170,124,700
Net Increase (Decrease) In Fund Balance	\$2,743,222	(\$9,775,202)	(\$7,031,980)

General Fund

Combined – Unrestricted and Restricted

Ending Fund Balance

Fund Balance, Reserves	2021-2022
	First Interim
Beginning Balance, July 1, 2021	\$36,041,840
Audit Adjustment/Restatements	-
Ending Balance, June 30, 2022	\$29,009,860
 Components of Ending Balance	
Revolving Cash	\$24,000
Stores	25,000
Restricted Fund Balance	8,114,543
CSEA - Compensation Settlement	1,475,827
3% Designated for Economic Uncertainties	4,986,741
Unassigned/Unappropriated	\$14,383,749

Multi-Year Projected Ending Fund Balances Based On School Services of California (SSC) Dartboard

Fiscal Year	2021-2022	2022-2023	2023-2024
Projected Beginning Balance	\$36,041,840	\$29,009,860	\$22,373,768
Operating Deficit	<u>(7,031,980)</u>	<u>(6,636,092)</u>	<u>(9,107,477)</u>
Projected Ending Balance	29,009,860	22,373,768	13,266,291
3% Required Reserve	(4,986,741)	(3,963,445)	(4,042,289)
Reserve Met (Yes/No)	Yes	Yes	Yes
Nonspendables	(49,000)	(49,000)	(49,000)
Restricted Fund Balance	(8,114,543)	(8,114,543)	(8,114,543)
Compensation Settlement	(1,475,827)		
Unassigned/Unappropriated	<u>14,383,749</u>	<u>10,246,780</u>	<u>1,060,460</u>
Status	Positive	Positive	Positive

Considerations on the Horizon

- Increased rate costs associated with retirement plans (STRS and PERS)
- Special Education Costs
- Facility Challenges
- Decline in ADA and Enrollment

QUESTIONS



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: December 9, 2021

Signed:  _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Lewis Wiley, Jr. Telephone: (530) 406-3220

Title: Associate Superintendent, Business Service E-mail: Lewis.Weley@wjusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2021-22)	District Regular	9,150.00	9,157.85		
	Charter School		0.00		
	Total ADA	9,150.00	9,157.85	0.1%	Met
1st Subsequent Year (2022-23)	District Regular	9,013.21	8,609.45		
	Charter School				
	Total ADA	9,013.21	8,609.45	-4.5%	Not Met
2nd Subsequent Year (2023-24)	District Regular	9,013.21	8,463.39		
	Charter School				
	Total ADA	9,013.21	8,463.39	-6.1%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The District is experincing a student absenteeism. This information has been reported to the Educational Services Department.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	9,150	9,274		
Charter School				
Total Enrollment	9,150	9,274	1.4%	Met
1st Subsequent Year (2022-23)				
District Regular	9,281	9,124		
Charter School				
Total Enrollment	9,281	9,124	-1.7%	Met
2nd Subsequent Year (2023-24)				
District Regular	9,282	8,974		
Charter School				
Total Enrollment	9,282	8,974	-3.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District continues experiencing declining in enrollment. Also, the District is more aligned with the enrollment historical average ratio.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	9,206	10,031	
Charter School			
Total ADA/Enrollment	9,206	10,031	91.8%
Second Prior Year (2019-20)			
District Regular	9,150	9,874	
Charter School			
Total ADA/Enrollment	9,150	9,874	92.7%
First Prior Year (2020-21)			
District Regular	9,158	9,363	
Charter School	0		
Total ADA/Enrollment	9,158	9,363	97.8%
		Historical Average Ratio:	94.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.6%

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	9,158	9,274		
Charter School	0			
Total ADA/Enrollment	9,158	9,274	98.7%	Not Met
1st Subsequent Year (2022-23)				
District Regular	8,609	9,124		
Charter School				
Total ADA/Enrollment	8,609	9,124	94.4%	Met
2nd Subsequent Year (2023-24)				
District Regular	8,463	8,974		
Charter School				
Total ADA/Enrollment	8,463	8,974	94.3%	Met

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

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

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

Explanation:
(required if NOT met)

Enrollment continues to decline and P2 is based on 2019-20. Out years are aligned with the District ADA to enrollment historical average ratio.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2021-22)	97,053,325.00		
1st Subsequent Year (2022-23)	98,781,681.00	106,790,501.00	8.1%	Not Met
2nd Subsequent Year (2023-24)	100,922,920.00	106,901,741.00	5.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The increased to the LCFF is due to the District Unduplicated Pupil Count (UPC) increased more than 1,200 enrollment. At Budget Development, the UPC % was 59.28% and First Interim is 73.70% a 14.42% increased.

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)	66,133,316.24	78,254,478.11	84.5%
Second Prior Year (2019-20)	66,936,601.77	82,771,168.78	80.9%
First Prior Year (2020-21)	64,389,276.35	74,294,636.05	86.7%
	Historical Average Ratio:		84.0%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.0% to 87.0%	81.0% to 87.0%	81.0% to 87.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	68,119,312.79	85,861,592.61	79.3%	Not Met
1st Subsequent Year (2022-23)	69,773,723.76	94,280,019.76	74.0%	Not Met
2nd Subsequent Year (2023-24)	70,597,057.76	97,076,462.76	72.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

For fiscal year 2021-22 object 4300 includes carryover of \$3,502,860. For the out years, there is an increased in CPI, supplemental and concentration and indirect cost is lower.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	23,129,824.00	35,895,354.99	55.2%	Yes
1st Subsequent Year (2022-23)	5,238,898.00	5,343,713.00	2.0%	No
2nd Subsequent Year (2023-24)	5,238,898.00	5,343,713.00	2.0%	No

Explanation:
(required if Yes) Current Year 2021-22 includes prior year carryovers; ESSER II, ESSER III, Title I, etc.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	10,938,907.00	21,454,486.11	96.1%	Yes
1st Subsequent Year (2022-23)	10,856,804.00	10,097,232.00	-7.0%	Yes
2nd Subsequent Year (2023-24)	10,829,542.00	10,063,931.00	-7.1%	Yes

Explanation:
(required if Yes) Current Year 2021-22 includes prior year carryover IPI, ELO, etc., and record a new grant ELO-P \$2.0M. Also, STRS On-Behalf was aligned based on year-end entry -\$853,030.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	4,388,691.00	5,293,619.89	20.6%	Yes
1st Subsequent Year (2022-23)	4,408,691.00	4,442,472.00	0.8%	No
2nd Subsequent Year (2023-24)	4,428,691.00	4,566,259.00	3.1%	No

Explanation:
(required if Yes) Current Year 2021-22 includes prior year carryover.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	25,343,769.00	50,338,182.40	98.6%	Yes
1st Subsequent Year (2022-23)	7,284,916.00	18,377,827.00	152.3%	Yes
2nd Subsequent Year (2023-24)	8,135,042.00	21,345,978.00	162.4%	Yes

Explanation:
(required if Yes) Raligned Books and Supplies budget. Also, current year includes carryover and one-time funds; ESSER III and ELO-P. Out year excludes carryover, one-time funds and includes CPI and increased in supplemental and Concentration.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	11,252,931.00	14,618,930.57	29.9%	Yes
1st Subsequent Year (2022-23)	11,556,758.00	12,864,876.00	11.3%	Yes
2nd Subsequent Year (2023-24)	11,753,941.00	13,063,584.00	11.1%	Yes

Explanation:
(required if Yes) Realigned Services and Operating budget, includes carryover and CPI.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	38,457,422.00	62,643,460.99	62.9%	Not Met
1st Subsequent Year (2022-23)	20,504,393.00	19,883,417.00	-3.0%	Met
2nd Subsequent Year (2023-24)	20,497,131.00	19,973,903.00	-2.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	36,596,700.00	64,957,112.97	77.5%	Not Met
1st Subsequent Year (2022-23)	18,841,674.00	31,242,703.00	65.8%	Not Met
2nd Subsequent Year (2023-24)	19,888,983.00	34,409,562.00	73.0%	Not Met

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

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

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

Explanation: Current Year 2021-22 includes prior year carryovers; ESSER II, ESSER III, Title I, etc.
Federal Revenue
(linked from 6A
if NOT met)

Explanation: Current Year 2021-22 includes prior year carryover IPI, ELO, etc., and record a new grant ELO-P \$2.0M. Also, STRS On-Behalf was aligned based on year-end entry -\$853,030.
Other State Revenue
(linked from 6A
if NOT met)

Explanation: Current Year 2021-22 includes prior year carryover.
Other Local Revenue
(linked from 6A
if NOT met)

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

Explanation: Realigned Books and Supplies budget. Also, current year includes carryover and one-time funds; ESSER III and ELO-P. Out year excludes carryover, one-time funds and includes CPI and increased in supplemental and Concentration.
Books and Supplies
(linked from 6A
if NOT met)

Explanation: Realigned Services and Operating budget, includes carryover and CPI.
Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,810,281.00	3,810,281.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		3,808,363.00	

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)	13.7%	13.7%	6.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.6%	4.6%	2.2%

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)	(5,773,614.46)	89,761,592.61		6.4%	Not Met
1st Subsequent Year (2022-23)	(6,636,091.76)	94,280,019.76		7.0%	Not Met
2nd Subsequent Year (2023-24)	(9,107,476.76)	97,076,462.76		9.4%	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 deficit spending is due to STRS/PERS, Special Ed contribution and CPI. Also, in the current year we transfer \$3.9M to Fund 17.

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 (Form 011, Line F2) (Form MYP1, Line D2)	Status
Current Year (2021-22)	29,009,860.06	Met
1st Subsequent Year (2022-23)	22,373,768.30	Met
2nd Subsequent Year (2023-24)	13,266,291.54	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	45,874,749.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,158	8,609	8,463
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	170,124,700.17	132,114,832.76	134,742,966.76
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	170,124,700.17	132,114,832.76	134,742,966.76
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,103,741.01	3,963,444.98	4,042,289.00
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,103,741.01	3,963,444.98	4,042,289.00

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,986,741.00	3,963,445.00	4,042,289.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	14,383,749.43	10,246,780.67	1,060,459.91
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)	3,900,000.00	3,900,000.00	3,900,000.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	23,270,490.43	18,110,225.67	9,002,748.91
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.68%	13.71%	6.68%
District's Reserve Standard (Section 10B, Line 7):	5,103,741.01	3,963,444.98	4,042,289.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(18,512,750.00)	(19,064,912.00)	3.0%	552,162.00	Met
1st Subsequent Year (2022-23)	(17,888,326.76)	(20,478,364.00)	14.5%	2,590,037.24	Not Met
2nd Subsequent Year (2023-24)	(18,942,741.00)	(20,195,762.00)	6.6%	1,253,021.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	0.00	3,900,000.00	New	3,900,000.00	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The District is experiencing salaries and benefits increases in the contribution programs. Also, the District is experiencing increase in Special Education program.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Board Approved a transfer of \$3,900,000 to Fund 17 for a Rainy Day.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

- 1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
- 2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	4	FUND 01	7439 - PRINCIPAL	1,390,369
Certificates of Participation	15/16	FUND 01 AND FUND 25	7439 - PRINCIPAL	9,120,000
General Obligation Bonds		TAX RECEIPTS		10,862,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				21,372,369

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	584,881	615,356	394,565	295,295
Certificates of Participation	685,554	753,081	697,981	701,856
General Obligation Bonds	1,263,298	2,547,239	2,646,294	2,741,861
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	714,068	714,068	600,000	

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments:	3,247,801	4,629,744	4,338,840	3,739,012
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Acquired a new Technology capital lease 4 year term. The annual payments will be funded by the General 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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	14,965,992.00	15,785,268.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	14,965,992.00	15,785,268.00

	Actuarial	Actuarial
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2021

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	1,977,800.00	1,536,721.00
1st Subsequent Year (2022-23)	1,977,800.00	1,536,721.00
2nd Subsequent Year (2023-24)	1,977,800.00	1,536,721.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	433,627.00	433,627.00
1st Subsequent Year (2022-23)	433,627.00	433,627.00
2nd Subsequent Year (2023-24)	433,627.00	433,627.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	598,439.00	660,278.00
1st Subsequent Year (2022-23)	598,439.00	660,278.00
2nd Subsequent Year (2023-24)	598,439.00	660,278.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	69	69
1st Subsequent Year (2022-23)	69	69
2nd Subsequent Year (2023-24)	69	69

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2021-22)		
a. 1st Subsequent Year (2022-23)		
a. 2nd Subsequent Year (2023-24)		

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

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

Certificated (Non-management) Salary and Benefit Negotiations	Prior Year (2nd Interim)	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	580.1	583.8	583.8	583.8

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

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

562,136

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3,066,828	3,066,828	3,066,828
CAP \$675	CAP \$675	CAP \$675
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

Yes		
3,461,807		

Ongoing \$910,152 and one-time money \$2,551,655.

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
649,249	659,137	669,024
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	436.9	503.1	503.1	503.1

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

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

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)
	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,890,091	1,890,091	1,890,091
3. Percent of H&W cost paid by employer	CAP \$655	CAP \$655	CAP \$655
4. Percent projected change in H&W cost over prior year	0.0%	1.1%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	Yes		
If Yes, amount of new costs included in the interim and MYPs	1,475,827		
If Yes, explain the nature of the new costs:			

Ongoing \$684,780 and one-lim \$ 791,047.

Classified (Non-management) Step and Column Adjustments	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	193,824	195,762	197,720
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	69.3	72.3	72.3	72.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes	Yes
498,205	498,205	498,205	498,205

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes	Yes
327,932	327,932	327,932	327,932
CAP \$675	CAP \$675	CAP \$675	CAP \$675
0.0%	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes	Yes
80,069	80,069	80,869	81,678
1.0%	2.0%	1.0%	

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

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

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

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?

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)

Tom Pritchard, Superintendent retired October 1, 2021. Elodia Ortega-Lampkin was assigned as an Interim Superintendent through June 30, 2022.

End of School District First Interim Criteria and Standards Review

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	95,776,219.00	95,776,219.00	17,954,368.00	100,449,259.00	4,673,040.00	4.9%
2) Federal Revenue		8100-8299	35,402.00	35,402.00	56,652.04	35,402.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,814,045.00	1,814,045.00	(32,937.95)	1,814,045.00	0.00	0.0%
4) Other Local Revenue		8600-8799	629,913.00	629,913.00	102,186.95	754,184.15	124,271.15	19.7%
5) TOTAL, REVENUES			98,255,579.00	98,255,579.00	18,080,269.04	103,052,890.15		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,314,443.00	39,314,443.00	11,543,470.24	40,863,190.54	(1,548,747.54)	-3.9%
2) Classified Salaries		2000-2999	10,642,539.00	10,642,539.00	3,401,036.08	11,137,837.22	(495,298.22)	-4.7%
3) Employee Benefits		3000-3999	15,555,394.00	15,555,394.00	4,431,077.33	16,118,285.03	(562,891.03)	-3.6%
4) Books and Supplies		4000-4999	3,083,923.00	3,083,923.00	558,271.07	10,262,135.72	(7,178,212.72)	-232.8%
5) Services and Other Operating Expenditures		5000-5999	7,912,150.00	7,912,150.00	2,824,573.22	8,701,796.14	(789,646.14)	-10.0%
6) Capital Outlay		6000-6999	0.00	0.00	138,931.81	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	941,301.00	941,301.00	907,701.12	1,036,500.00	(95,199.00)	-10.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(450,143.00)	(450,143.00)	(1,014.00)	(2,258,152.04)	1,808,009.04	-401.7%
9) TOTAL, EXPENDITURES			76,999,607.00	76,999,607.00	23,804,046.87	85,861,592.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			21,255,972.00	21,255,972.00	(5,723,777.83)	17,191,297.54		
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	(82,496.36)	3,900,000.00	(3,900,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,512,750.00)	(18,512,750.00)	0.00	(19,064,912.00)	(552,162.00)	3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,512,750.00)	(18,512,750.00)	82,496.36	(22,964,912.00)		

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)			2,743,222.00	2,743,222.00	(5,641,281.47)	(5,773,614.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,668,931.89	26,668,931.89		26,668,931.89	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)			26,668,931.89	26,668,931.89		26,668,931.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,668,931.89	26,668,931.89		26,668,931.89		
2) Ending Balance, June 30 (E + F1e)			29,412,153.89	29,412,153.89		20,895,317.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	24,000.00	24,000.00		24,000.00		
Stores		9712	25,000.00	25,000.00		25,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,154,018.00	10,154,018.00		1,475,827.00		
Text Book Adoption	0000	9780	4,883,926.00					
One-Time Discretionary Grant	0000	9780	2,906,565.00					
2021-22 WEA compensation Settlement	0000	9780	1,212,452.00					
Donations/Grants	0000	9780	667,770.00					
2021-22 Management/Supervisor/Conf	0000	9780	342,472.00					
Transportation	0000	9780	99,000.00					
Special Education: Intervention Presch	0000	9780	41,833.00					
Text Book Adoption	0000	9780		4,883,926.00				
One-time Discretionary Grant	0000	9780		2,906,565.00				
2021-22 WEA Compensation Settlement	0000	9780		1,212,452.00				
Donations/Grants	0000	9780		667,770.00				
2021-22 Management/Supervisor/Conf	0000	9780		342,472.00				
Transportation	0000	9780		99,000.00				
Special Education: Intervention Presch	0000	9780		41,833.00				
2021-22 CSEA Compensation Settlement	0000	9780				1,475,827.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,944,713.00	3,944,713.00		4,986,741.00		
Unassigned/Unappropriated Amount		9790	15,264,422.89	15,264,422.89		14,383,749.43		

Description	Resource Codes	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	47,144,166.00	47,144,166.00	13,991,180.00	51,777,884.00	4,633,718.00	9.8%
Education Protection Account State Aid - Current Year		8012	16,763,635.00	16,763,635.00	4,173,669.00	16,108,756.00	(654,879.00)	-3.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	212,751.00	212,751.00	0.00	210,482.00	(2,269.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	16,946.00	16,946.00	0.00	16,935.00	(11.00)	-0.1%
County & District Taxes Secured Roll Taxes		8041	27,974,856.00	27,974,856.00	0.00	28,071,583.00	96,727.00	0.3%
Unsecured Roll Taxes		8042	1,905,972.00	1,905,972.00	0.00	1,902,448.00	(3,524.00)	-0.2%
Prior Years' Taxes		8043	64,844.00	64,844.00	0.00	67,233.00	2,389.00	3.7%
Supplemental Taxes		8044	320,052.00	320,052.00	0.00	437,104.00	117,052.00	36.6%
Education Revenue Augmentation Fund (ERAF)		8045	2,623,754.00	2,623,754.00	0.00	2,773,051.00	149,297.00	5.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	26,349.00	26,349.00	0.00	223,873.00	197,524.00	749.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	55,152.00	55,152.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			97,053,325.00	97,053,325.00	18,164,849.00	101,644,501.00	4,591,176.00	4.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(466,933.00)	(466,933.00)	0.00	(466,933.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(810,173.00)	(810,173.00)	(210,481.00)	(728,309.00)	81,864.00	-10.1%
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			95,776,219.00	95,776,219.00	17,954,368.00	100,449,259.00	4,673,040.00	4.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
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	35,402.00	35,402.00	56,652.04	35,402.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,402.00	35,402.00	56,652.04	35,402.00	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	360,065.00	360,065.00	0.00	360,065.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,443,980.00	1,443,980.00	(32,937.95)	1,443,980.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,814,045.00	1,814,045.00	(32,937.95)	1,814,045.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	138,501.00	138,501.00	31,234.25	138,501.00	0.00	0.0%
Interest		8660	365,619.00	365,619.00	(717.71)	365,619.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(90,214.00)	(90,214.00)	0.00	(90,214.00)	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	216,007.00	216,007.00	71,670.41	340,278.15	124,271.15	57.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			629,913.00	629,913.00	102,186.95	754,184.15	124,271.15	19.7%
TOTAL, REVENUES			98,255,579.00	98,255,579.00	18,080,269.04	103,052,890.15	4,797,311.15	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	32,359,154.00	32,359,154.00	9,429,182.46	33,678,947.34	(1,319,793.34)	-4.1%
Certificated Pupil Support Salaries		1200	1,991,039.00	1,991,039.00	577,431.27	2,026,415.38	(35,376.38)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,958,096.00	3,958,096.00	1,342,843.28	4,158,304.03	(200,208.03)	-5.1%
Other Certificated Salaries		1900	1,006,154.00	1,006,154.00	194,013.23	999,523.79	6,630.21	0.7%
TOTAL, CERTIFICATED SALARIES			39,314,443.00	39,314,443.00	11,543,470.24	40,863,190.54	(1,548,747.54)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	162,865.00	162,865.00	37,725.08	162,553.25	311.75	0.2%
Classified Support Salaries		2200	3,584,043.00	3,584,043.00	1,066,416.19	3,586,539.61	(2,496.61)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,611,267.00	1,611,267.00	648,382.29	1,909,541.14	(298,274.14)	-18.5%
Clerical, Technical and Office Salaries		2400	4,477,234.00	4,477,234.00	1,391,467.07	4,535,008.51	(57,774.51)	-1.3%
Other Classified Salaries		2900	807,130.00	807,130.00	257,045.45	944,194.71	(137,064.71)	-17.0%
TOTAL, CLASSIFIED SALARIES			10,642,539.00	10,642,539.00	3,401,036.08	11,137,837.22	(495,298.22)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,553,432.00	6,553,432.00	1,906,511.54	6,772,535.25	(219,103.25)	-3.3%
PERS		3201-3202	2,324,304.00	2,324,304.00	706,249.68	2,473,084.53	(148,780.53)	-6.4%
OASDI/Medicare/Alternative		3301-3302	1,395,767.00	1,395,767.00	401,029.98	1,452,443.32	(56,676.32)	-4.1%
Health and Welfare Benefits		3401-3402	3,483,047.00	3,483,047.00	1,044,598.98	3,727,844.55	(244,797.55)	-7.0%
Unemployment Insurance		3501-3502	615,418.00	615,418.00	74,909.12	448,806.05	166,611.95	27.1%
Workers' Compensation		3601-3602	667,971.00	667,971.00	202,606.25	691,526.32	(23,555.32)	-3.5%
OPEB, Allocated		3701-3702	433,627.00	433,627.00	57,389.45	433,627.00	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	81,828.00	81,828.00	37,782.33	118,418.01	(36,590.01)	-44.7%
TOTAL, EMPLOYEE BENEFITS			15,555,394.00	15,555,394.00	4,431,077.33	16,118,285.03	(562,891.03)	-3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	14,319.68	30,039.90	(30,039.90)	New
Books and Other Reference Materials		4200	400.00	400.00	4,998.08	12,892.92	(12,492.92)	-3123.2%
Materials and Supplies		4300	2,886,203.00	2,886,203.00	520,967.09	9,883,417.25	(6,997,214.25)	-242.4%
Noncapitalized Equipment		4400	197,320.00	197,320.00	17,986.22	335,785.65	(138,465.65)	-70.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,083,923.00	3,083,923.00	558,271.07	10,262,135.72	(7,178,212.72)	-232.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	87,455.00	87,455.00	0.00	156,872.00	(69,417.00)	-79.4%
Travel and Conferences		5200	141,892.00	141,892.00	25,562.64	155,852.80	(13,960.80)	-9.8%
Dues and Memberships		5300	39,182.00	39,182.00	35,649.88	43,643.00	(4,461.00)	-11.4%
Insurance		5400-5450	326,668.00	326,668.00	0.00	326,668.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,361,251.00	3,361,251.00	1,105,434.11	3,361,251.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	744,303.00	744,303.00	31,003.60	754,814.23	(10,511.23)	-1.4%
Transfers of Direct Costs		5710	(6,890.00)	(6,890.00)	(249.91)	(11,977.25)	5,087.25	-73.8%
Transfers of Direct Costs - Interfund		5750	(198,756.00)	(198,756.00)	(587.39)	(198,756.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,829,419.00	2,829,419.00	1,579,737.94	3,520,894.40	(691,475.40)	-24.4%
Communications		5900	587,626.00	587,626.00	48,022.35	592,533.96	(4,907.96)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,912,150.00	7,912,150.00	2,824,573.22	8,701,796.14	(789,646.14)	-10.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	138,931.81	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	138,931.81	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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	214,584.00	214,584.00	120,977.60	215,335.00	(751.00)	-0.3%
Other Debt Service - Principal		7439	726,717.00	726,717.00	786,723.52	821,165.00	(94,448.00)	-13.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			941,301.00	941,301.00	907,701.12	1,036,500.00	(95,199.00)	-10.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(264,787.00)	(264,787.00)	(1,014.00)	(2,009,305.25)	1,744,518.25	-658.8%
Transfers of Indirect Costs - Interfund		7350	(185,356.00)	(185,356.00)	0.00	(248,846.79)	63,490.79	-34.3%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(450,143.00)	(450,143.00)	(1,014.00)	(2,258,152.04)	1,808,009.04	-401.7%
TOTAL EXPENDITURES			76,999,607.00	76,999,607.00	23,804,046.87	85,861,592.61	(8,861,985.61)	-11.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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	3,900,000.00	(3,900,000.00)	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	(82,496.36)	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	(82,496.36)	3,900,000.00	(3,900,000.00)	New
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	(18,512,750.00)	(18,512,750.00)	0.00	(19,064,912.00)	(552,162.00)	3.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,512,750.00)	(18,512,750.00)	0.00	(19,064,912.00)	(552,162.00)	3.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(18,512,750.00)	(18,512,750.00)	82,496.36	(22,964,912.00)	(4,452,162.00)	24.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,094,422.00	23,094,422.00	2,882,626.26	35,859,952.99	12,765,530.99	55.3%
3) Other State Revenue		8300-8599	9,124,862.00	9,124,862.00	1,001,914.09	19,640,441.11	10,515,579.11	115.2%
4) Other Local Revenue		8600-8799	3,758,778.00	3,758,778.00	1,404,803.23	4,539,435.74	780,657.74	20.8%
5) TOTAL, REVENUES			35,978,062.00	35,978,062.00	5,289,343.58	60,039,829.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,868,762.00	7,868,762.00	5,009,232.19	10,552,060.46	(2,683,298.46)	-34.1%
2) Classified Salaries		2000-2999	7,496,310.00	7,496,310.00	2,468,636.53	8,691,582.01	(1,195,272.01)	-15.9%
3) Employee Benefits		3000-3999	11,397,499.00	11,397,499.00	1,950,970.85	11,165,901.73	231,597.27	2.0%
4) Books and Supplies		4000-4999	22,259,846.00	22,259,846.00	784,180.92	40,076,046.68	(17,816,200.68)	-80.0%
5) Services and Other Operating Expenditures		5000-5999	3,340,781.00	3,340,781.00	2,243,762.87	5,917,134.43	(2,576,353.43)	-77.1%
6) Capital Outlay		6000-6999	75,029.00	75,029.00	13,242.96	75,029.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,787,798.00	1,787,798.00	0.00	1,876,048.00	(88,250.00)	-4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	264,787.00	264,787.00	1,014.00	2,009,305.25	(1,744,518.25)	-658.8%
9) TOTAL, EXPENDITURES			54,490,812.00	54,490,812.00	12,471,040.32	80,363,107.56		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,512,750.00)	(18,512,750.00)	(7,181,696.74)	(20,323,277.72)		
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	18,512,750.00	18,512,750.00	0.00	19,064,912.00	552,162.00	3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,512,750.00	18,512,750.00	0.00	19,064,912.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(7,181,696.74)	(1,258,365.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,372,908.35	9,372,908.35		9,372,908.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,372,908.35	9,372,908.35		9,372,908.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,372,908.35	9,372,908.35		9,372,908.35		
2) Ending Balance, June 30 (E + F1e)			9,372,908.35	9,372,908.35		8,114,542.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,431,263.46	9,431,263.46		8,114,542.63		
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	(58,355.11)	(58,355.11)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,802,170.00	1,802,170.00	0.00	1,802,170.00	0.00	0.0%
Special Education Discretionary Grants		8182	150,063.00	150,063.00	0.00	209,225.00	59,162.00	39.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,207,568.00	2,207,568.00	826,716.00	3,540,542.72	1,332,974.72	60.4%
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	364,701.00	364,701.00	4,572.00	498,235.45	133,534.45	36.6%

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)
Title III, Part A, Immigrant Student Program	4201	8290	29,639.00	29,639.00	19,023.00	48,190.32	18,551.32	62.6%
Title III, Part A, English Learner Program	4203	8290	241,270.00	241,270.00	140,129.00	450,126.88	208,856.88	86.6%
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	157,183.00	157,183.00	8,696.94	726,001.59	568,818.59	361.9%
Career and Technical Education	3500-3599	8290	85,750.00	85,750.00	34,898.32	85,750.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,056,078.00	18,056,078.00	1,848,591.00	28,499,711.03	10,443,633.03	57.8%
TOTAL, FEDERAL REVENUE			23,094,422.00	23,094,422.00	2,882,626.26	35,859,952.99	12,765,530.99	55.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Material		8560	471,700.00	471,700.00	(22,823.66)	471,700.00	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	1,320,263.00	1,320,263.00	0.00	1,552,732.50	232,469.50	17.6%
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	127,060.49	127,060.49	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	191,632.00	191,632.00	0.00	194,321.56	2,689.56	1.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	235,000.00	235,000.00	64,827.00	194,946.45	(40,053.55)	-17.0%
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	6,906,267.00	6,906,267.00	959,910.75	17,099,680.11	10,193,413.11	147.6%
TOTAL, OTHER STATE REVENUE			9,124,862.00	9,124,862.00	1,001,914.09	19,640,441.11	10,515,579.11	115.2%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	281,720.00	281,720.00	143,720.72	1,233,005.74	951,285.74	337.7%
Tuition		8710	25,000.00	25,000.00	111,200.51	25,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,427,058.00	3,427,058.00	1,149,882.00	3,256,430.00	(170,628.00)	-5.0%
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			3,758,778.00	3,758,778.00	1,404,803.23	4,539,435.74	780,657.74	20.8%
TOTAL, REVENUES			35,978,062.00	35,978,062.00	5,289,343.58	60,039,829.84	24,061,767.84	66.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,084,276.00	5,084,276.00	3,893,431.11	7,375,291.50	(2,291,015.50)	-45.1%
Certificated Pupil Support Salaries		1200	2,078,952.00	2,078,952.00	717,087.88	2,261,555.07	(182,603.07)	-8.8%
Certificated Supervisors' and Administrators' Salaries		1300	351,191.00	351,191.00	246,361.35	495,772.00	(144,581.00)	-41.2%
Other Certificated Salaries		1900	354,343.00	354,343.00	152,351.85	419,441.89	(65,098.89)	-18.4%
TOTAL, CERTIFICATED SALARIES			7,868,762.00	7,868,762.00	5,009,232.19	10,552,060.46	(2,683,298.46)	-34.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,176,228.00	4,176,228.00	1,153,985.64	4,865,787.47	(689,559.47)	-16.5%
Classified Support Salaries		2200	2,508,736.00	2,508,736.00	807,938.97	2,511,021.00	(2,285.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	217,242.00	217,242.00	164,620.42	253,587.54	(36,345.54)	-16.7%
Clerical, Technical and Office Salaries		2400	256,699.00	256,699.00	167,179.26	445,570.00	(188,871.00)	-73.6%
Other Classified Salaries		2900	337,405.00	337,405.00	174,912.24	615,616.00	(278,211.00)	-82.5%
TOTAL, CLASSIFIED SALARIES			7,496,310.00	7,496,310.00	2,468,636.53	8,691,582.01	(1,195,272.01)	-15.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,411,052.00	7,411,052.00	666,317.07	6,879,218.43	531,833.57	7.2%
PERS		3201-3202	1,710,627.00	1,710,627.00	518,217.30	1,759,333.16	(48,706.16)	-2.8%
OASDI/Medicare/Alternative		3301-3302	684,462.00	684,462.00	251,659.71	775,174.74	(90,712.74)	-13.3%
Health and Welfare Benefits		3401-3402	1,169,507.00	1,169,507.00	363,457.84	1,248,463.53	(78,956.53)	-6.8%
Unemployment Insurance		3501-3502	185,613.00	185,613.00	37,369.81	212,728.07	(27,115.07)	-14.6%
Workers' Compensation		3601-3602	206,104.00	206,104.00	101,285.87	260,076.80	(53,972.80)	-26.2%
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	30,134.00	30,134.00	12,663.25	30,907.00	(773.00)	-2.6%
TOTAL, EMPLOYEE BENEFITS			11,397,499.00	11,397,499.00	1,950,970.85	11,165,901.73	231,597.27	2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	471,700.00	471,700.00	398,528.89	508,200.00	(36,500.00)	-7.7%
Books and Other Reference Materials		4200	37,818.00	37,818.00	2,868.60	106,847.00	(69,029.00)	-182.5%
Materials and Supplies		4300	21,715,328.00	21,715,328.00	346,194.02	39,160,966.90	(17,445,638.90)	-80.3%
Noncapitalized Equipment		4400	35,000.00	35,000.00	36,589.41	300,032.78	(265,032.78)	-757.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,259,846.00	22,259,846.00	784,180.92	40,076,046.68	(17,816,200.68)	-80.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	746,000.00	746,000.00	415,162.95	853,568.21	(107,568.21)	-14.4%
Travel and Conferences		5200	142,950.00	142,950.00	35,125.51	157,980.37	(15,030.37)	-10.5%
Dues and Memberships		5300	2,243.00	2,243.00	534.00	2,843.00	(600.00)	-26.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	161,579.00	161,579.00	29,450.50	161,579.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	923,751.00	923,751.00	350,655.84	928,481.50	(4,730.50)	-0.5%
Transfers of Direct Costs		5710	6,890.00	6,890.00	249.91	11,977.25	(5,087.25)	-73.8%
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	1,348,884.00	1,348,884.00	1,408,003.99	3,792,113.89	(2,443,229.89)	-181.1%
Communications		5900	8,484.00	8,484.00	4,580.17	8,591.21	(107.21)	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,340,781.00	3,340,781.00	2,243,762.87	5,917,134.43	(2,576,353.43)	-77.1%

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	75,029.00	75,029.00	13,242.96	75,029.00	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			75,029.00	75,029.00	13,242.96	75,029.00	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	1,748,047.00	1,748,047.00	0.00	1,836,297.00	(88,250.00)	-5.0%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	5,310.00	5,310.00	0.00	5,310.00	0.00	0.0%
Other Debt Service - Principal		7439	34,441.00	34,441.00	0.00	34,441.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,787,798.00	1,787,798.00	0.00	1,876,048.00	(88,250.00)	-4.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	264,787.00	264,787.00	1,014.00	2,009,305.25	(1,744,518.25)	-658.8%
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			264,787.00	264,787.00	1,014.00	2,009,305.25	(1,744,518.25)	-658.8%
TOTAL, EXPENDITURES			54,490,812.00	54,490,812.00	12,471,040.32	80,363,107.56	(25,872,295.56)	-47.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	18,512,750.00	18,512,750.00	0.00	19,064,912.00	552,162.00	3.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			18,512,750.00	18,512,750.00	0.00	19,064,912.00	552,162.00	3.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,512,750.00	18,512,750.00	0.00	19,064,912.00	(552,162.00)	3.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	95,776,219.00	95,776,219.00	17,954,368.00	100,449,259.00	4,673,040.00	4.9%
2) Federal Revenue		8100-8299	23,129,824.00	23,129,824.00	2,939,278.30	35,895,354.99	12,765,530.99	55.2%
3) Other State Revenue		8300-8599	10,938,907.00	10,938,907.00	968,976.14	21,454,486.11	10,515,579.11	96.1%
4) Other Local Revenue		8600-8799	4,388,691.00	4,388,691.00	1,506,990.18	5,293,619.89	904,928.89	20.6%
5) TOTAL, REVENUES			134,233,641.00	134,233,641.00	23,369,612.62	163,092,719.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	47,183,205.00	47,183,205.00	16,552,702.43	51,415,251.00	(4,232,046.00)	-9.0%
2) Classified Salaries		2000-2999	18,138,849.00	18,138,849.00	5,869,672.61	19,829,419.23	(1,690,570.23)	-9.3%
3) Employee Benefits		3000-3999	26,952,893.00	26,952,893.00	6,382,048.18	27,284,186.76	(331,293.76)	-1.2%
4) Books and Supplies		4000-4999	25,343,769.00	25,343,769.00	1,342,451.99	50,338,182.40	(24,994,413.40)	-98.6%
5) Services and Other Operating Expenditures		5000-5999	11,252,931.00	11,252,931.00	5,068,336.09	14,618,930.57	(3,365,999.57)	-29.9%
6) Capital Outlay		6000-6999	75,029.00	75,029.00	152,174.77	75,029.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,729,099.00	2,729,099.00	907,701.12	2,912,548.00	(183,449.00)	-6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(185,356.00)	(185,356.00)	0.00	(248,846.79)	63,490.79	-34.3%
9) TOTAL, EXPENDITURES			131,490,419.00	131,490,419.00	36,275,087.19	166,224,700.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,743,222.00	2,743,222.00	(12,905,474.57)	(3,131,980.18)		
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	(82,496.36)	3,900,000.00	(3,900,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	82,496.36	(3,900,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,743,222.00	2,743,222.00	(12,822,978.21)	(7,031,980.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,041,840.24	36,041,840.24		36,041,840.24	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)			36,041,840.24	36,041,840.24		36,041,840.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,041,840.24	36,041,840.24		36,041,840.24		
2) Ending Balance, June 30 (E + F1e)			38,785,062.24	38,785,062.24		29,009,860.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	24,000.00	24,000.00		24,000.00		
Stores		9712	25,000.00	25,000.00		25,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			9,431,263.46	9,431,263.46		8,114,542.63		
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	10,154,018.00	10,154,018.00		1,475,827.00		
Text Book Adoption	0000	9780	4,883,926.00					
One-Time Discretionary Grant	0000	9780	2,906,565.00					
2021-22 WEA compensation Settlement	0000	9780	1,212,452.00					
Donations/Grants	0000	9780	667,770.00					
2021-22 Management/Supervisor/Conf	0000	9780	342,472.00					
Transportation	0000	9780	99,000.00					
Special Education: Intervention Presch	0000	9780	41,833.00					
Text Book Adoption	0000	9780		4,883,926.00				
One-time Discretionary Grant	0000	9780		2,906,565.00				
2021-22 WEA Compensation Settlement	0000	9780		1,212,452.00				
Donations/Grants	0000	9780		667,770.00				
2021-22 Management/Supervisor/Conf	0000	9780		342,472.00				
Transportation	0000	9780		99,000.00				
Special Education: Intervention Presch	0000	9780		41,833.00				
2021-22 CSEA Compensation Settlement	0000	9780				1,475,827.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,944,713.00	3,944,713.00		4,986,741.00		
Unassigned/Unappropriated Amount		9790	15,206,067.78	15,206,067.78		14,383,749.43		

Description	Resource Codes	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	47,144,166.00	47,144,166.00	13,991,180.00	51,777,884.00	4,633,718.00	9.8%
Education Protection Account State Aid - Current Year		8012	16,763,635.00	16,763,635.00	4,173,669.00	16,108,756.00	(654,879.00)	-3.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	212,751.00	212,751.00	0.00	210,482.00	(2,269.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	16,946.00	16,946.00	0.00	16,935.00	(11.00)	-0.1%
County & District Taxes								
Secured Roll Taxes		8041	27,974,856.00	27,974,856.00	0.00	28,071,583.00	96,727.00	0.3%
Unsecured Roll Taxes		8042	1,905,972.00	1,905,972.00	0.00	1,902,448.00	(3,524.00)	-0.2%
Prior Years' Taxes		8043	64,844.00	64,844.00	0.00	67,233.00	2,389.00	3.7%
Supplemental Taxes		8044	320,052.00	320,052.00	0.00	437,104.00	117,052.00	36.6%
Education Revenue Augmentation Fund (ERAF)		8045	2,623,754.00	2,623,754.00	0.00	2,773,051.00	149,297.00	5.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	26,349.00	26,349.00	0.00	223,873.00	197,524.00	749.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	55,152.00	55,152.00	New
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			97,053,325.00	97,053,325.00	18,164,849.00	101,644,501.00	4,591,176.00	4.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(466,933.00)	(466,933.00)	0.00	(466,933.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(810,173.00)	(810,173.00)	(210,481.00)	(728,309.00)	81,864.00	-10.1%
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			95,776,219.00	95,776,219.00	17,954,368.00	100,449,259.00	4,673,040.00	4.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,802,170.00	1,802,170.00	0.00	1,802,170.00	0.00	0.0%
Special Education Discretionary Grants		8182	150,063.00	150,063.00	0.00	209,225.00	59,162.00	39.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,207,568.00	2,207,568.00	826,716.00	3,540,542.72	1,332,974.72	60.4%
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	364,701.00	364,701.00	4,572.00	498,235.45	133,534.45	36.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	29,639.00	29,639.00	19,023.00	48,190.32	18,551.32	62.6%
Title III, Part A, English Learner Program	4203	8290	241,270.00	241,270.00	140,129.00	450,126.88	208,856.88	86.6%
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	157,183.00	157,183.00	8,696.94	726,001.59	568,818.59	361.9%
Career and Technical Education	3500-3599	8290	85,750.00	85,750.00	34,898.32	85,750.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,091,480.00	18,091,480.00	1,905,243.04	28,535,113.03	10,443,633.03	57.7%
TOTAL, FEDERAL REVENUE			23,129,824.00	23,129,824.00	2,939,278.30	35,895,354.99	12,765,530.99	55.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	360,065.00	360,065.00	0.00	360,065.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	1,915,680.00	1,915,680.00	(55,761.61)	1,915,680.00	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	1,320,263.00	1,320,263.00	0.00	1,552,732.50	232,469.50	17.6%
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	127,060.49	127,060.49	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	191,632.00	191,632.00	0.00	194,321.56	2,689.56	1.4%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	235,000.00	235,000.00	64,827.00	194,946.45	(40,053.55)	-17.0%
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	6,916,267.00	6,916,267.00	959,910.75	17,109,680.11	10,193,413.11	147.4%
TOTAL, OTHER STATE REVENUE			10,938,907.00	10,938,907.00	968,976.14	21,454,486.11	10,515,579.11	96.1%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	138,501.00	138,501.00	31,234.25	138,501.00	0.00	0.0%
Interest		8660	365,619.00	365,619.00	(717.71)	365,619.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(90,214.00)	(90,214.00)	0.00	(90,214.00)	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	497,727.00	497,727.00	215,391.13	1,573,283.89	1,075,556.89	216.1%
Tuition		8710	25,000.00	25,000.00	111,200.51	25,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,427,058.00	3,427,058.00	1,149,882.00	3,256,430.00	(170,628.00)	-5.0%
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			4,388,691.00	4,388,691.00	1,506,990.18	5,293,619.89	904,928.89	20.6%
TOTAL, REVENUES			134,233,641.00	134,233,641.00	23,369,612.62	163,092,719.99	28,859,078.99	21.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	37,443,430.00	37,443,430.00	13,322,613.57	41,054,238.84	(3,610,808.84)	-9.6%
Certificated Pupil Support Salaries		1200	4,069,991.00	4,069,991.00	1,294,519.15	4,287,970.45	(217,979.45)	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,309,287.00	4,309,287.00	1,589,204.63	4,654,076.03	(344,789.03)	-8.0%
Other Certificated Salaries		1900	1,360,497.00	1,360,497.00	346,365.08	1,418,965.68	(58,468.68)	-4.3%
TOTAL, CERTIFICATED SALARIES			47,183,205.00	47,183,205.00	16,552,702.43	51,415,251.00	(4,232,046.00)	-9.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,339,093.00	4,339,093.00	1,191,710.72	5,028,340.72	(689,247.72)	-15.9%
Classified Support Salaries		2200	6,092,779.00	6,092,779.00	1,874,355.16	6,097,560.61	(4,781.61)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,828,509.00	1,828,509.00	813,002.71	2,163,128.68	(334,619.68)	-18.3%
Clerical, Technical and Office Salaries		2400	4,733,933.00	4,733,933.00	1,558,646.33	4,980,578.51	(246,645.51)	-5.2%
Other Classified Salaries		2900	1,144,535.00	1,144,535.00	431,957.69	1,559,810.71	(415,275.71)	-36.3%
TOTAL, CLASSIFIED SALARIES			18,138,849.00	18,138,849.00	5,869,672.61	19,829,419.23	(1,690,570.23)	-9.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,964,484.00	13,964,484.00	2,572,828.61	13,651,753.68	312,730.32	2.2%
PERS		3201-3202	4,034,931.00	4,034,931.00	1,224,466.98	4,232,417.69	(197,486.69)	-4.9%
OASDI/Medicare/Alternative		3301-3302	2,080,229.00	2,080,229.00	652,689.69	2,227,618.06	(147,389.06)	-7.1%
Health and Welfare Benefits		3401-3402	4,652,554.00	4,652,554.00	1,408,056.82	4,976,308.08	(323,754.08)	-7.0%
Unemployment Insurance		3501-3502	801,031.00	801,031.00	112,278.93	661,534.12	139,496.88	17.4%
Workers' Compensation		3601-3602	874,075.00	874,075.00	303,892.12	951,603.12	(77,528.12)	-8.9%
OPEB, Allocated		3701-3702	433,627.00	433,627.00	57,389.45	433,627.00	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	111,962.00	111,962.00	50,445.58	149,325.01	(37,363.01)	-33.4%
TOTAL, EMPLOYEE BENEFITS			26,952,893.00	26,952,893.00	6,382,048.18	27,284,186.76	(331,293.76)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	471,700.00	471,700.00	412,848.57	538,239.90	(66,539.90)	-14.1%
Books and Other Reference Materials		4200	38,218.00	38,218.00	7,866.68	119,739.92	(81,521.92)	-213.3%
Materials and Supplies		4300	24,601,531.00	24,601,531.00	867,161.11	49,044,384.15	(24,442,853.15)	-99.4%
Noncapitalized Equipment		4400	232,320.00	232,320.00	54,575.63	635,818.43	(403,498.43)	-173.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,343,769.00	25,343,769.00	1,342,451.99	50,338,182.40	(24,994,413.40)	-98.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	833,455.00	833,455.00	415,162.95	1,010,440.21	(176,985.21)	-21.2%
Travel and Conferences		5200	284,842.00	284,842.00	60,688.15	313,833.17	(28,991.17)	-10.2%
Dues and Memberships		5300	41,425.00	41,425.00	36,183.88	46,486.00	(5,061.00)	-12.2%
Insurance		5400-5450	326,668.00	326,668.00	0.00	326,668.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,522,830.00	3,522,830.00	1,134,884.61	3,522,830.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,668,054.00	1,668,054.00	381,659.44	1,683,295.73	(15,241.73)	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(198,756.00)	(198,756.00)	(587.39)	(198,756.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,178,303.00	4,178,303.00	2,987,741.93	7,313,008.29	(3,134,705.29)	-75.0%
Communications		5900	596,110.00	596,110.00	52,602.52	601,125.17	(5,015.17)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,252,931.00	11,252,931.00	5,068,336.09	14,618,930.57	(3,365,999.57)	-29.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	138,931.81	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	75,029.00	75,029.00	13,242.96	75,029.00	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			75,029.00	75,029.00	152,174.77	75,029.00	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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,748,047.00	1,748,047.00	0.00	1,836,297.00	(88,250.00)	-5.0%
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	219,894.00	219,894.00	120,977.60	220,645.00	(751.00)	-0.3%
Other Debt Service - Principal		7439	761,158.00	761,158.00	786,723.52	855,606.00	(94,448.00)	-12.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,729,099.00	2,729,099.00	907,701.12	2,912,548.00	(183,449.00)	-6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(185,356.00)	(185,356.00)	0.00	(248,846.79)	63,490.79	-34.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(185,356.00)	(185,356.00)	0.00	(248,846.79)	63,490.79	-34.3%
TOTAL, EXPENDITURES			131,490,419.00	131,490,419.00	36,275,087.19	166,224,700.17	(34,734,281.17)	-26.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	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	3,900,000.00	(3,900,000.00)	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	(82,496.36)	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	(82,496.36)	3,900,000.00	(3,900,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	82,496.36	(3,900,000.00)	3,900,000.00	New

Woodland Joint Unified
Yolo County

First Interim
General Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 011

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
6300	Lottery: Instructional Materials	1,769,799.89
7425	Expanded Learning Opportunities (ELO) Gra	5,705,170.70
7426	Expanded Learning Opportunities (ELO) Gra	639,572.00
9010	Other Restricted Local	0.04
Total, Restricted Balance		<u>8,114,542.63</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,661.50	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	1,661.50	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	3,474.54	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	3,474.54	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,813.04)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,813.04)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		26,330.61	26,330.61	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		26,330.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		26,330.61		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		26,330.61		
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						26,330.61		
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)
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	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%
All Other Local Revenue		8699	0.00	0.00	1,661.50	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,661.50	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	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								
Materials and Supplies		4300	0.00	0.00	3,474.54	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	3,474.54	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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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								
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 - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	3,474.54	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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Woodland Joint Unified
Yolo County

First Interim
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 081

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
8210	Student Activity Funds	26,330.61
Total, Restricted Balance		<u>26,330.61</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,193,319.00	2,193,319.00	589,988.00	1,964,681.00	(228,638.00)	-10.4%
2) Federal Revenue		8100-8299	15,467.00	15,467.00	1,567.00	114,850.93	99,383.93	642.6%
3) Other State Revenue		8300-8599	176,216.00	176,216.00	(1,427.76)	392,343.00	216,127.00	122.6%
4) Other Local Revenue		8600-8799	9,128.00	9,128.00	0.00	9,147.10	19.10	0.2%
5) TOTAL, REVENUES			2,394,130.00	2,394,130.00	590,127.24	2,481,022.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,146,050.00	1,146,050.00	345,396.40	1,190,474.00	(44,424.00)	-3.9%
2) Classified Salaries		2000-2999	125,567.00	125,567.00	50,637.28	130,224.00	(4,657.00)	-3.7%
3) Employee Benefits		3000-3999	462,796.00	462,796.00	100,942.91	466,897.00	(4,101.00)	-0.9%
4) Books and Supplies		4000-4999	149,298.00	149,298.00	19,580.54	650,896.66	(501,598.66)	-336.0%
5) Services and Other Operating Expenditures		5000-5999	204,625.00	204,625.00	39,876.58	218,430.00	(13,805.00)	-6.7%
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	281,720.00	281,720.00	0.00	281,720.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	737.00	737.00	0.00	12,531.97	(11,794.97)	-1600.4%
9) TOTAL, EXPENDITURES			2,370,793.00	2,370,793.00	556,433.71	2,951,173.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			23,337.00	23,337.00	33,693.53	(470,151.60)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,337.00	23,337.00	33,693.53	(470,151.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,023,094.45	1,023,094.45		1,023,094.45	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)			1,023,094.45	1,023,094.45		1,023,094.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,023,094.45	1,023,094.45		1,023,094.45		
2) Ending Balance, June 30 (E + F1e)			1,046,431.45	1,046,431.45		552,942.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	278,341.42	278,341.42		211,372.12		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	767,590.03	767,590.03		341,070.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,004,628.00	1,004,628.00	284,720.00	911,450.00	(93,178.00)	-9.3%
Education Protection Account State Aid - Current Year		8012	378,518.00	378,518.00	94,787.00	324,922.00	(53,596.00)	-14.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	810,173.00	810,173.00	210,481.00	728,309.00	(81,864.00)	-10.1%
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			2,193,319.00	2,193,319.00	589,988.00	1,964,681.00	(228,638.00)	-10.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	15,467.00	15,467.00	1,567.00	28,905.93	13,438.93	86.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	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, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	85,945.00	85,945.00	New
TOTAL FEDERAL REVENUE			15,467.00	15,467.00	1,567.00	114,850.93	99,383.93	642.6%
OTHER STATE REVENUE								
Other State Apportionments								
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	3,896.00	3,896.00	0.00	3,896.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	48,026.00	48,026.00	(1,427.76)	48,026.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	124,294.00	124,294.00	0.00	340,421.00	216,127.00	173.9%
TOTAL, OTHER STATE REVENUE			176,216.00	176,216.00	(1,427.76)	392,343.00	216,127.00	122.6%
OTHER LOCAL REVENUE								
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	12,548.00	12,548.00	0.00	12,548.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,420.00)	(3,420.00)	0.00	(3,420.00)	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	19.10	19.10	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,128.00	9,128.00	0.00	9,147.10	19.10	0.2%
TOTAL REVENUES			2,394,130.00	2,394,130.00	590,127.24	2,481,022.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,033,566.00	1,033,566.00	305,846.08	1,077,170.00	(43,604.00)	-4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	112,484.00	112,484.00	39,550.32	113,304.00	(820.00)	-0.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,146,050.00	1,146,050.00	345,396.40	1,190,474.00	(44,424.00)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,000.00	5,000.00	5,947.57	6,277.00	(1,277.00)	-25.5%
Classified Support Salaries		2200	60,600.00	60,600.00	18,215.54	60,600.00	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	52,589.00	52,589.00	17,346.38	55,969.00	(3,380.00)	-5.4%
Other Classified Salaries		2900	7,378.00	7,378.00	9,127.79	7,378.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			125,567.00	125,567.00	50,637.28	130,224.00	(4,657.00)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	315,586.00	315,586.00	55,616.92	316,651.00	(1,065.00)	-0.3%
PERS		3201-3202	24,431.00	24,431.00	10,505.16	25,405.00	(974.00)	-4.0%
OASDI/Medicare/Alternative		3301-3302	29,072.00	29,072.00	8,437.31	30,131.00	(1,059.00)	-3.6%
Health and Welfare Benefits		3401-3402	60,257.00	60,257.00	19,051.09	60,320.00	(63.00)	-0.1%
Unemployment Insurance		3501-3502	15,947.00	15,947.00	1,978.08	16,219.00	(272.00)	-1.7%
Workers' Compensation		3601-3602	17,503.00	17,503.00	5,354.35	18,171.00	(668.00)	-3.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			462,796.00	462,796.00	100,942.91	466,897.00	(4,101.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,825.00	11,825.00	0.00	11,825.00	0.00	0.0%
Books and Other Reference Materials		4200	3,300.00	3,300.00	2,297.76	3,300.00	0.00	0.0%
Materials and Supplies		4300	133,073.00	133,073.00	13,669.57	634,671.66	(501,598.66)	-376.9%
Noncapitalized Equipment		4400	1,100.00	1,100.00	3,613.21	1,100.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			149,298.00	149,298.00	19,580.54	650,896.66	(501,598.66)	-336.0%
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	2,850.00	2,850.00	745.00	3,595.00	(745.00)	-26.1%
Dues and Memberships		5300	3,131.00	3,131.00	0.00	3,131.00	0.00	0.0%
Insurance		5400-5450	7,139.00	7,139.00	0.00	7,139.00	0.00	0.0%
Operations and Housekeeping Services		5500	77,210.00	77,210.00	16,159.61	77,210.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,160.00	80,160.00	251.80	80,160.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,189.00	21,189.00	19,208.25	33,552.00	(12,363.00)	-58.3%
Communications		5900	11,446.00	11,446.00	3,511.92	12,143.00	(697.00)	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,625.00	204,625.00	39,876.58	218,430.00	(13,805.00)	-6.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	281,720.00	281,720.00	0.00	281,720.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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)			281,720.00	281,720.00	0.00	281,720.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	737.00	737.00	0.00	12,531.97	(11,794.97)	-1600.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			737.00	737.00	0.00	12,531.97	(11,794.97)	-1600.4%
TOTAL, EXPENDITURES			2,370,793.00	2,370,793.00	556,433.71	2,951,173.63		

Description	Resource Codes	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		

Woodland Joint Unified
Yolo County

First Interim
Charter Schools Special Revenue Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 09I

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
6300	Lottery: Instructional Materials	78,154.18
7425	Expanded Learning Opportunities (ELO) Grant	118,856.55
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessi	14,361.39
Total, Restricted Balance		<u>211,372.12</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	92,675.00	92,675.00	0.00	92,675.00	0.00	0.0%
2) Federal Revenue		8100-8299	159,995.00	159,995.00	0.00	172,247.00	12,252.00	7.7%
3) Other State Revenue		8300-8599	1,373,195.00	1,373,195.00	464,970.60	1,353,702.00	(19,493.00)	-1.4%
4) Other Local Revenue		8600-8799	81,094.00	81,094.00	0.00	81,094.00	0.00	0.0%
5) TOTAL REVENUES			1,706,959.00	1,706,959.00	464,970.60	1,699,718.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	712,059.00	712,059.00	195,280.47	712,059.00	0.00	0.0%
2) Classified Salaries		2000-2999	308,450.00	308,450.00	82,059.47	309,957.00	(1,507.00)	-0.5%
3) Employee Benefits		3000-3999	269,361.00	269,361.00	77,425.05	250,718.00	18,643.00	6.9%
4) Books and Supplies		4000-4999	148,113.00	148,113.00	1,860.85	1,129,423.62	(981,310.62)	-662.5%
5) Services and Other Operating Expenditures		5000-5999	248,790.00	248,790.00	57,508.68	262,159.00	(13,369.00)	-5.4%
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, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	63,077.00	63,077.00	0.00	103,482.66	(40,405.66)	-64.1%
9) TOTAL EXPENDITURES			1,749,850.00	1,749,850.00	414,134.52	2,767,799.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,891.00)	(42,891.00)	50,836.08	(1,068,081.28)		
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)			(42,891.00)	(42,891.00)	50,836.08	(1,068,081.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,514,680.46	2,514,680.46		2,514,680.46	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)			2,514,680.46	2,514,680.46		2,514,680.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,514,680.46	2,514,680.46		2,514,680.46		
2) Ending Balance, June 30 (E + F1e)			2,471,789.46	2,471,789.46		1,446,599.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	300.00	300.00		300.00		
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			848,435.60	848,435.60		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,623,053.86	1,623,053.86		1,446,299.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	92,675.00	92,675.00	0.00	92,675.00	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			92,675.00	92,675.00	0.00	92,675.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	159,995.00	159,995.00	0.00	172,247.00	12,252.00	7.7%
TOTAL, FEDERAL REVENUE			159,995.00	159,995.00	0.00	172,247.00	12,252.00	7.7%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,324,624.00	1,324,624.00	442,886.60	1,324,624.00	0.00	0.0%
All Other State Revenue	All Other	8590	48,571.00	48,571.00	22,084.00	29,078.00	(19,493.00)	-40.1%
TOTAL, OTHER STATE REVENUE			1,373,195.00	1,373,195.00	464,970.60	1,353,702.00	(19,493.00)	-1.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,681.00	25,681.00	0.00	25,681.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,587.00)	(9,587.00)	0.00	(9,587.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,094.00	81,094.00	0.00	81,094.00	0.00	0.0%
TOTAL REVENUES			1,706,959.00	1,706,959.00	464,970.60	1,699,718.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	541,124.00	541,124.00	146,855.50	541,124.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	170,935.00	170,935.00	48,424.97	170,935.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			712,059.00	712,059.00	195,280.47	712,059.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,786.00	5,786.00	0.00	5,786.00	0.00	0.0%
Classified Support Salaries		2200	42,900.00	42,900.00	14,874.81	42,900.00	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	259,764.00	259,764.00	67,184.66	261,271.00	(1,507.00)	-0.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			308,450.00	308,450.00	82,059.47	309,957.00	(1,507.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	77,496.00	77,496.00	30,584.11	58,347.00	19,149.00	24.7%
PERS		3201-3202	68,770.00	68,770.00	15,857.87	68,770.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	67,478.00	67,478.00	9,034.48	67,530.00	(52.00)	-0.1%
Health and Welfare Benefits		3401-3402	16,876.00	16,876.00	14,062.15	17,316.00	(440.00)	-2.6%
Unemployment Insurance		3501-3502	12,557.00	12,557.00	1,400.28	12,561.00	(4.00)	0.0%
Workers' Compensation		3601-3602	13,784.00	13,784.00	3,786.16	13,794.00	(10.00)	-0.1%
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	12,400.00	12,400.00	2,700.00	12,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			269,361.00	269,361.00	77,425.05	250,718.00	18,643.00	6.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,140.00	1,140.00	0.00	1,140.00	0.00	0.0%
Books and Other Reference Materials		4200	3,550.00	3,550.00	84.05	3,550.00	0.00	0.0%
Materials and Supplies		4300	138,105.00	138,105.00	1,776.80	1,115,715.62	(977,610.62)	-707.9%
Noncapitalized Equipment		4400	5,318.00	5,318.00	0.00	9,018.00	(3,700.00)	-69.6%
TOTAL, BOOKS AND SUPPLIES			148,113.00	148,113.00	1,860.85	1,129,423.62	(981,310.62)	-662.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	13,182.00	13,182.00	0.00	13,182.00	0.00	0.0%
Dues and Memberships		5300	1,009.00	1,009.00	1,355.00	2,109.00	(1,100.00)	-109.0%
Insurance		5400-5450	19,863.00	19,863.00	0.00	19,863.00	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	13,000.00	13,000.00	758.87	13,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,270.00	9,270.00	78.94	9,270.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	182,916.00	182,916.00	55,315.87	195,185.00	(12,269.00)	-6.7%
Communications		5900	9,550.00	9,550.00	0.00	9,550.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			248,790.00	248,790.00	57,508.68	262,159.00	(13,369.00)	-5.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	63,077.00	63,077.00	0.00	103,482.66	(40,405.66)	-64.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,077.00	63,077.00	0.00	103,482.66	(40,405.66)	-64.1%
TOTAL EXPENDITURES			1,749,850.00	1,749,850.00	414,134.52	2,767,799.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		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		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		

Description	Resource Codes	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	149,311.00	149,311.00	107,675.00	149,311.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,942,641.00	1,942,641.00	402,907.00	2,068,780.88	126,139.88	6.5%
4) Other Local Revenue		8600-8799	14,178.00	14,178.00	63,095.33	25,144.66	10,966.66	77.3%
5) TOTAL REVENUES			2,106,130.00	2,106,130.00	573,677.33	2,243,236.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	677,156.00	677,156.00	177,074.33	692,906.00	(15,750.00)	-2.3%
2) Classified Salaries		2000-2999	294,348.00	294,348.00	97,015.33	315,014.00	(20,666.00)	-7.0%
3) Employee Benefits		3000-3999	415,707.00	415,707.00	103,901.82	432,621.00	(16,914.00)	-4.1%
4) Books and Supplies		4000-4999	97,671.00	97,671.00	24,041.55	259,659.97	(161,988.97)	-165.9%
5) Services and Other Operating Expenditures		5000-5999	528,673.00	528,673.00	87,270.20	511,837.00	16,836.00	3.2%
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	78,397.00	78,397.00	0.00	87,644.20	(9,247.20)	-11.8%
9) TOTAL EXPENDITURES			2,091,952.00	2,091,952.00	489,303.23	2,299,682.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,178.00	14,178.00	84,374.10	(56,445.63)		
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)			14,178.00	14,178.00	84,374.10	(56,445.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	195,250.59	195,250.59		195,250.59	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)			195,250.59	195,250.59		195,250.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,250.59	195,250.59		195,250.59		
2) Ending Balance, June 30 (E + F1e)			209,428.59	209,428.59		138,804.96		
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			196,449.96	196,449.96		138,804.96		
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	12,978.63	12,978.63		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	149,311.00	149,311.00	107,675.00	149,311.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			149,311.00	149,311.00	107,675.00	149,311.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,857,122.00	1,857,122.00	400,882.00	1,937,814.00	80,692.00	4.3%
All Other State Revenue	All Other	8590	85,519.00	85,519.00	2,025.00	130,966.88	45,447.88	53.1%
TOTAL, OTHER STATE REVENUE			1,942,641.00	1,942,641.00	402,907.00	2,068,780.88	126,139.88	6.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,629.00	14,629.00	0.00	14,629.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(451.00)	(451.00)	0.00	(451.00)	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	63,095.33	10,966.66	10,966.66	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,178.00	14,178.00	63,095.33	25,144.66	10,966.66	77.3%
TOTAL, REVENUES			2,106,130.00	2,106,130.00	573,677.33	2,243,236.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	595,371.00	595,371.00	166,354.81	604,654.00	(9,283.00)	-1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	81,785.00	81,785.00	10,719.52	88,252.00	(6,467.00)	-7.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			677,156.00	677,156.00	177,074.33	692,906.00	(15,750.00)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	32,286.00	32,286.00	7,473.68	32,313.00	(27.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	93,944.00	93,944.00	31,152.43	94,946.00	(1,002.00)	-1.1%
Other Classified Salaries		2900	168,118.00	168,118.00	58,389.22	187,755.00	(19,637.00)	-11.7%
TOTAL, CLASSIFIED SALARIES			294,348.00	294,348.00	97,015.33	315,014.00	(20,666.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,857.00	31,857.00	3,479.88	30,351.00	1,506.00	4.7%
PERS		3201-3202	196,729.00	196,729.00	52,558.41	194,047.00	2,682.00	1.4%
OASDI/Medicare/Alternative		3301-3302	69,255.00	69,255.00	17,715.42	68,138.00	1,117.00	1.6%
Health and Welfare Benefits		3401-3402	92,796.00	92,796.00	25,072.07	114,658.00	(21,862.00)	-23.6%
Unemployment Insurance		3501-3502	11,952.00	11,952.00	1,370.42	11,952.00	0.00	0.0%
Workers' Compensation		3601-3602	13,118.00	13,118.00	3,705.62	13,475.00	(357.00)	-2.7%
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			415,707.00	415,707.00	103,901.82	432,621.00	(16,914.00)	-4.1%
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	4,757.00	4,757.00	223.84	4,757.00	0.00	0.0%
Materials and Supplies		4300	89,383.00	89,383.00	22,579.12	249,418.97	(160,035.97)	-179.0%
Noncapitalized Equipment		4400	3,531.00	3,531.00	1,238.59	5,484.00	(1,953.00)	-55.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,671.00	97,671.00	24,041.55	259,659.97	(161,988.97)	-165.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	430,701.00	430,701.00	79,441.86	430,701.00	0.00	0.0%
Travel and Conferences		5200	2,800.00	2,800.00	78.29	2,800.00	0.00	0.0%
Dues and Memberships		5300	600.00	600.00	450.00	750.00	(150.00)	-25.0%
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	2,797.00	2,797.00	0.00	2,647.00	150.00	5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,296.00	9,296.00	196.55	9,296.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	82,289.00	82,289.00	7,103.50	65,453.00	16,836.00	20.5%
Communications		5900	190.00	190.00	0.00	190.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			528,673.00	528,673.00	87,270.20	511,837.00	16,836.00	3.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	78,397.00	78,397.00	0.00	87,644.20	(9,247.20)	-11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			78,397.00	78,397.00	0.00	87,644.20	(9,247.20)	-11.8%
TOTAL, EXPENDITURES			2,091,952.00	2,091,952.00	489,303.23	2,299,682.17		

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

Woodland Joint Unified
Yolo County

First Interim
Child Development Fund
Exhibit: Restricted Balance Detail

57 72710 0000000
Form 121

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
6130	Child Development: Center-Based Reserve Account	125,667.81
6145	Child Development: Facilities Renovation and Repair	10,203.48
9010	Other Restricted Local	2,933.67
Total, Restricted Balance		<u>138,804.96</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,900,000.00	3,900,000.00	0.00	3,900,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,996.00)	(3,996.00)	13,865.06	2,400.00	6,396.00	-160.1%
5) TOTAL REVENUES			4,026,004.00	4,026,004.00	13,865.06	4,032,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,749,231.00	1,749,231.00	509,643.88	1,749,231.00	0.00	0.0%
3) Employee Benefits		3000-3999	798,630.00	798,630.00	213,592.71	798,630.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,274,978.00	1,274,978.00	574,290.76	1,320,755.54	(45,777.54)	-3.6%
5) Services and Other Operating Expenditures		5000-5999	160,020.00	160,020.00	68,468.88	155,020.00	5,000.00	3.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,145.00	43,145.00	0.00	45,187.96	(2,042.96)	-4.7%
9) TOTAL EXPENDITURES			4,026,004.00	4,026,004.00	1,365,996.23	4,068,824.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,352,131.17)	(36,424.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	(82,496.36)	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	(82,496.36)	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	(1,434,627.53)	(36,424.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,820.50	42,820.50		42,820.50	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)			42,820.50	42,820.50		42,820.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,820.50	42,820.50		42,820.50		
2) Ending Balance, June 30 (E + F1e)			42,820.50	42,820.50		6,396.00		
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			42,820.50	42,820.50		6,396.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,900,000.00	3,900,000.00	0.00	3,900,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,900,000.00	3,900,000.00	0.00	3,900,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	130,000.00	130,000.00	0.00	130,000.00	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			130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,400.00	1,400.00	13,865.06	1,400.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(6,396.00)	(6,396.00)	0.00	0.00	6,396.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,996.00)	(3,996.00)	13,865.06	2,400.00	6,396.00	-160.1%
TOTAL REVENUES			4,026,004.00	4,026,004.00	13,865.06	4,032,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,545,653.00	1,545,653.00	431,686.58	1,545,653.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	100,428.00	100,428.00	40,749.18	100,428.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	103,150.00	103,150.00	37,208.12	103,150.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,749,231.00	1,749,231.00	509,643.88	1,749,231.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	103.57	0.00	0.00	0.0%
PERS		3201-3202	383,803.00	383,803.00	105,109.21	383,803.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	134,179.00	134,179.00	34,703.52	134,179.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	226,326.00	226,326.00	61,487.71	226,326.00	0.00	0.0%
Unemployment Insurance		3501-3502	24,255.00	24,255.00	2,561.80	24,255.00	0.00	0.0%
Workers' Compensation		3601-3602	22,627.00	22,627.00	6,926.90	22,627.00	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	7,440.00	7,440.00	2,700.00	7,440.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			798,630.00	798,630.00	213,592.71	798,630.00	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	138,744.00	138,744.00	49,382.17	178,821.54	(40,077.54)	-28.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Food		4700	1,136,234.00	1,136,234.00	524,908.59	1,136,934.00	(700.00)	-0.1%
TOTAL, BOOKS AND SUPPLIES			1,274,978.00	1,274,978.00	574,290.76	1,320,755.54	(45,777.54)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,093.00	5,093.00	3,490.99	5,093.00	0.00	0.0%
Dues and Memberships		5300	859.00	859.00	250.00	859.00	0.00	0.0%
Insurance		5400-5450	375.00	375.00	0.00	375.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	60,000.00	25,629.43	64,100.00	(4,100.00)	-5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,918.00	3,918.00	60.10	3,918.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,901.00	85,901.00	38,038.36	76,801.00	9,100.00	10.6%
Communications		5900	3,874.00	3,874.00	0.00	3,874.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			160,020.00	160,020.00	68,468.88	155,020.00	5,000.00	3.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	43,145.00	43,145.00	0.00	45,187.96	(2,042.96)	-4.7%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,145.00	43,145.00	0.00	45,187.96	(2,042.96)	-4.7%
TOTAL EXPENDITURES			4,026,004.00	4,026,004.00	1,365,996.23	4,068,824.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	(82,496.36)	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	(82,496.36)	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	(82,496.36)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	374,258.00	374,258.00	0.00	374,258.00	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	(183.00)	(183.00)	0.00	(183.00)	0.00	0.0%
5) TOTAL, REVENUES			374,075.00	374,075.00	0.00	374,075.00		
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	374,075.00	374,075.00	269,808.52	374,075.00	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			374,075.00	374,075.00	269,808.52	374,075.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(269,808.52)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(269,808.52)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	483,753.62	483,753.62		483,753.62	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)			483,753.62	483,753.62		483,753.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			483,753.62	483,753.62		483,753.62		
2) Ending Balance, June 30 (E + F1e)			483,753.62	483,753.62		483,753.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	483,753.62	483,753.62		483,753.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	374,258.00	374,258.00	0.00	374,258.00	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			374,258.00	374,258.00	0.00	374,258.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,783.00	1,783.00	0.00	1,783.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,966.00)	(1,966.00)	0.00	(1,966.00)	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			(183.00)	(183.00)	0.00	(183.00)	0.00	0.0%
TOTAL REVENUES			374,075.00	374,075.00	0.00	374,075.00		

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	349,075.00	349,075.00	0.00	32,355.00	316,720.00	90.7%
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	25,000.00	25,000.00	269,808.52	341,720.00	(316,720.00)	-1266.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			374,075.00	374,075.00	269,808.52	374,075.00	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		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			374,075.00	374,075.00	269,808.52	374,075.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	3,900,000.00	3,900,000.00	New
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	3,900,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	3,900,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		3,900,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		3,900,000.00		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	3,900,000.00	3,900,000.00	New
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	3,900,000.00	3,900,000.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	3,900,000.00		

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)
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	1,842.00	1,842.00	0.00	1,842.00	0.00	0.0%
5) TOTAL REVENUES			1,842.00	1,842.00	0.00	1,842.00		
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)			1,842.00	1,842.00	0.00	1,842.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,842.00	1,842.00	0.00	1,842.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	259,390.37	259,390.37		259,390.37	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)			259,390.37	259,390.37		259,390.37		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			259,390.37	259,390.37		259,390.37		
2) Ending Balance, June 30 (E + F1e)			261,232.37	261,232.37		261,232.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) 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	261,232.37	261,232.37		261,232.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
Other		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8631	2,558.00	2,558.00	0.00	2,558.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8650	(716.00)	(716.00)	0.00	(716.00)	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8660	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,842.00	1,842.00	0.00	1,842.00	0.00	0.0%
TOTAL, REVENUES			1,842.00	1,842.00	0.00	1,842.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	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	3,690,796.00	3,690,796.00	398,894.22	3,690,796.00	0.00	0.0%
5) TOTAL REVENUES			3,690,796.00	3,690,796.00	398,894.22	3,690,796.00		
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	16,805.00	(16,805.00)	New
5) Services and Other Operating Expenditures		5000-5999	218,551.00	218,551.00	241,833.70	567,188.00	(348,637.00)	-159.5%
6) Capital Outlay		6000-6999	2,881,512.00	2,881,512.00	1,353,101.45	2,518,235.00	363,277.00	12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	292,188.00	292,188.00	242,043.76	292,188.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,392,251.00	3,392,251.00	1,836,978.91	3,394,416.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			298,545.00	298,545.00	(1,438,084.69)	296,380.00		
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)			298,545.00	298,545.00	(1,438,084.69)	296,380.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	14,800,226.53	14,800,226.53	14,800,226.53	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				14,800,226.53	14,800,226.53	14,800,226.53		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				14,800,226.53	14,800,226.53	14,800,226.53		
2) Ending Balance, June 30 (E + F1e)				15,098,771.53	15,098,771.53	15,096,606.53		
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	12,460,850.18	12,460,850.18	12,458,357.18		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	2,637,921.35	2,637,921.35	2,637,249.35		
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	329,140.00	329,140.00	0.00	329,140.00	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	166,056.00	166,056.00	0.00	166,056.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(64,130.00)	(64,130.00)	0.00	(64,130.00)	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,259,730.00	3,259,730.00	398,894.22	3,259,730.00	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			3,690,796.00	3,690,796.00	398,894.22	3,690,796.00	0.00	0.0%
TOTAL REVENUES			3,690,796.00	3,690,796.00	398,894.22	3,690,796.00		

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	5,600.00	(5,600.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	11,205.00	(11,205.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	16,805.00	(16,805.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,189.00	106,189.00	120,378.18	139,787.00	(33,598.00)	-31.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	96,112.00	96,112.00	0.00	96,112.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,250.00	16,250.00	121,455.52	331,289.00	(315,039.00)	-1938.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			218,551.00	218,551.00	241,833.70	567,188.00	(348,637.00)	-159.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	2,881,512.00	2,881,512.00	1,353,101.45	2,518,235.00	363,277.00	12.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,881,512.00	2,881,512.00	1,353,101.45	2,518,235.00	363,277.00	12.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	102,188.00	102,188.00	52,043.76	102,188.00	0.00	0.0%
Other Debt Service - Principal		7439	190,000.00	190,000.00	190,000.00	190,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			292,188.00	292,188.00	242,043.76	292,188.00	0.00	0.0%
TOTAL, EXPENDITURES			3,392,251.00	3,392,251.00	1,836,978.91	3,394,416.00		

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		

Description	Resource Codes	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	5,758.00	5,758.00	0.00	5,758.00	0.00	0.0%
5) TOTAL REVENUES			5,758.00	5,758.00	0.00	5,758.00		
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)			5,758.00	5,758.00	0.00	5,758.00		
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)			5,758.00	5,758.00	0.00	5,758.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	302,932.43	302,932.43		302,932.43	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)			302,932.43	302,932.43		302,932.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,932.43	302,932.43		302,932.43		
2) Ending Balance, June 30 (E + F1e)			308,690.43	308,690.43		308,690.43		
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	308,690.43	308,690.43		308,690.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,970.00	5,970.00	0.00	5,970.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(212.00)	(212.00)	0.00	(212.00)	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			5,758.00	5,758.00	0.00	5,758.00	0.00	0.0%
TOTAL REVENUES			5,758.00	5,758.00	0.00	5,758.00	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

2021-22 First Interim
Bond Interest and Redemption 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)
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	12,370.00	12,370.00	12,844.74	12,370.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,769,970.00	1,769,970.00	2,060,084.64	1,769,970.00	0.00	0.0%
5) TOTAL, REVENUES			1,782,340.00	1,782,340.00	2,072,929.38	1,782,340.00		
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	2,547,239.00	2,547,239.00	3,518,110.41	2,547,239.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,547,239.00	2,547,239.00	3,518,110.41	2,547,239.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(764,899.00)	(764,899.00)	(1,445,181.03)	(764,899.00)		
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	4,107.90	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	4,107.90	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)			(764,899.00)	(764,899.00)	(1,441,073.13)	(764,899.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,750,987.15	2,750,987.15		3,093,505.37	342,518.22	12.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,750,987.15	2,750,987.15		3,093,505.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,750,987.15	2,750,987.15		3,093,505.37		
2) Ending Balance, June 30 (E + F1e)			1,986,088.15	1,986,088.15		2,328,606.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	1,986,088.15	1,986,088.15		2,328,606.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	12,370.00	12,370.00	12,844.74	12,370.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,370.00	12,370.00	12,844.74	12,370.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,631,335.00	1,631,335.00	1,848,628.73	1,631,335.00	0.00	0.0%
Unsecured Roll		8612	132,004.00	132,004.00	129,944.84	132,004.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	18,266.95	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	36,388.65	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,631.00	6,631.00	26,855.47	6,631.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,769,970.00	1,769,970.00	2,060,084.64	1,769,970.00	0.00	0.0%
TOTAL, REVENUES			1,782,340.00	1,782,340.00	2,072,929.38	1,782,340.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	125,239.00	125,239.00	377,110.41	125,239.00	0.00	0.0%
Other Debt Service - Principal		7439	2,422,000.00	2,422,000.00	3,141,000.00	2,422,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,547,239.00	2,547,239.00	3,518,110.41	2,547,239.00	0.00	0.0%
TOTAL, EXPENDITURES			2,547,239.00	2,547,239.00	3,518,110.41	2,547,239.00		

2021-22 First Interim
Bond Interest and Redemption 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	4,107.90	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	4,107.90	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	4,107.90	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	314.00	314.00	3,593.16	31,475.22	31,161.22	9924.0%
5) TOTAL REVENUES			314.00	314.00	3,593.16	31,475.22		
B. EXPENSES								
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 Expenses		5000-5999	0.00	0.00	5,000.00	31,161.22	(31,161.22)	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	5,000.00	31,161.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			314.00	314.00	(1,406.84)	314.00		
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 NET POSITION (C + D4)			314.00	314.00	(1,406.84)	314.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	29,594.98	29,594.98		29,594.98	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)			29,594.98	29,594.98		29,594.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,594.98	29,594.98		29,594.98		
2) Ending Net Position, June 30 (E + F1e)			29,908.98	29,908.98		29,908.98		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			29,908.98	29,908.98		29,908.98		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	328.00	328.00	0.00	328.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14.00)	(14.00)	0.00	(14.00)	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	3,593.16	31,161.22	31,161.22	New
TOTAL, OTHER LOCAL REVENUE			314.00	314.00	3,593.16	31,475.22	31,161.22	9924.0%
TOTAL, REVENUES			314.00	314.00	3,593.16	31,475.22		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	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%
Food		4700	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 EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	5,000.00	31,161.22	(31,161.22)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	5,000.00	31,161.22	(31,161.22)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			0.00	0.00	5,000.00	31,161.22		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	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 + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,150.47	9,150.47	9,157.85	9,157.85	7.38	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,150.47	9,150.47	9,157.85	9,157.85	7.38	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	60.01	60.01	60.01	60.01	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	4.38	4.38	4.38	4.38	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)	64.39	64.39	64.39	64.39	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,214.86	9,214.86	9,222.24	9,222.24	7.38	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	231.07	231.07	231.07	231.07	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	231.07	231.07	231.07	231.07	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	231.07	231.07	231.07	231.07	0.00	0%

**Woodland Joint Unified School District
2021-22 First Interim Report
General Fund Cash Flow Worksheet - Budget Year (1)**

Object	July	August	September	October	November	December
BEGINNING CASH	\$ 23,639,432	\$ 24,542,500	\$ 29,296,285	\$ 27,796,896	\$ 23,863,798	\$ 16,220,927
Principal Apportionment	2,498,425	2,498,425	4,497,165	4,497,165	4,497,165	4,497,166
Educational Protection Account (EPA)	-	-	4,173,669	-	-	4,173,669
Property Taxes	-	(48,573)	(97,145)	(64,763)	(62,756)	15,788,126
LCFF Transfers	-	-	-	-	-	(374,258)
Federal Revenue	89,070	1,334,737	573,511	979,885	2,242,832	4,805,760
Other State Revenue	-	927,151	4,498	37,327	1,042,341	1,758,411
Other Local Revenue	221,800	331,924	393,289	559,977	315,500	330,851
Interfund Transfers In	-	-	-	-	-	-
All Other Financing Sources	-	-	-	-	-	-
Other Receipts/Non-Revenue	-	-	-	-	-	-
TOTAL RECEIPTS	2,809,295	5,043,664	9,544,987	6,009,591	8,035,081	30,979,725
Certificated Salaries	433,847	5,650,398	5,273,346	5,195,111	4,116,797	4,116,797
Classified Salaries	665,324	1,789,563	1,682,802	1,731,984	1,611,892	1,964,688
Benefits	362,676	1,913,801	2,083,257	2,022,314	1,807,318	2,180,520
Books and Supplies	12,628	477,357	582,411	270,052	3,075,975	4,347,580
Services, Other Oper. Expenses	961,271	1,202,352	1,796,437	1,108,277	1,290,852	1,297,432
Capital Outlay	-	152,175	-	-	-	-
Other Outgo	907,701	-	-	-	-	-
All Other Financing Uses	-	-	-	-	3,900,000	-
Other Disbursements/Non-Expenditures	-	-	-	-	-	-
TOTAL DISBURSEMENTS	3,343,447	11,185,646	11,418,253	10,327,738	15,802,834	13,907,016
PRIOR YEAR TRANSACTIONS						
Accounts Receivable	5,789,336	11,130,404	828,016	(4,205)	1,758,136	724,170
Accounts Payable	4,352,116	234,637	454,139	(389,254)	1,633,255	1,585,757
TOTAL PRIOR YEAR TRANSACTIONS	1,437,220	10,895,767	373,877	385,049	124,881	(861,587)
NET INCREASE/DECREASE	903,068	4,753,785	(1,499,389)	(3,933,098)	(7,642,872)	16,211,122
ENDING CASH	\$ 24,542,500	\$ 29,296,285	\$ 27,796,896	\$ 23,863,798	\$ 16,220,927	\$ 32,432,048

* Pending YCOE cash reconciliation

**Woodland Joint Unified School District
2021-22 First Interim Report
General Fund Cash Flow Worksheet - Budget Year (1)**

Object	January	February	March	April	May	June	Accruals	Total
BEGINNING CASH	\$ 32,432,048	\$ 30,644,079	\$ 21,279,552	\$ 21,903,634	\$ 29,770,681	\$ 31,404,530		\$ 23,639,432
Principal Apportionment	4,497,166	4,859,042	4,859,042	4,859,042	4,859,042	4,859,039		51,777,884
Educational Protection Account (EPA)	-	-	3,880,708	-	-	3,880,710		16,108,756
Property Taxes	198,177	2,127,103	(554,896)	12,676,742	(56,150)	3,123,688		33,029,552
LCFF Transfers	(92,675)	-	-	-	-	-		(466,933)
Federal Revenue	5,071,386	2,307,444	2,354,108	2,275,138	2,637,683	11,223,802		35,895,355
Other State Revenue	877,020	762,546	1,299,285	569,832	5,937,744	8,238,331		21,454,486
Other Local Revenue	312,324	116,989	466,368	255,682	54,524	1,934,392		5,293,620
Interfund Transfers In	-	-	-	-	-	-		-
All Other Financing Sources	-	-	-	-	-	-		-
Other Receipts/Non-Revenue	-	-	-	-	-	-		-
TOTAL RECEIPTS	10,863,398	10,173,124	12,304,614	20,636,436	13,432,843	33,259,962	-	163,092,719
Certificated Salaries	4,080,806	4,070,523	4,152,788	4,183,637	4,183,637	3,900,953	2,056,612	51,415,251
Classified Salaries	1,622,151	2,672,381	1,677,451	1,700,714	1,656,303	1,104,024	1,268,890	21,148,167
Benefits	2,014,854	1,873,178	1,867,689	1,936,292	1,834,760	5,898,128	1,646,480	27,441,267
Books and Supplies	5,217,096	9,981,842	3,407,698	3,603,716	2,864,879	5,010,779	11,409,023	50,261,036
Services, Other Oper. Expenses	633,000	678,318	461,958	1,096,420	1,189,981	942,921	1,959,711	14,618,930
Capital Outlay	-	-	-	-	-	-	-	152,175
Other Outgo	-	-	-	-	-	1,756,000	-	2,663,701
All Other Financing Uses	-	-	-	-	-	-	-	3,900,000
Other Disbursements/Non-Expenditures	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	13,567,907	19,276,242	11,567,584	12,520,779	11,729,559	18,612,805	18,340,716	171,600,527
PRIOR YEAR TRANSACTIONS								
Accounts Receivable	1,478,614	690,895	839,355	703,693	882,870	775,367	-	25,596,651
Accounts Payable	562,075	952,304	952,303	952,302	952,305	952,304	-	13,194,243
TOTAL PRIOR YEAR TRANSACTIONS	916,540	(261,409)	(112,948)	(248,609)	(69,435)	(176,937)	-	12,402,408
NET INCREASE/DECREASE	(1,787,969)	(9,364,527)	624,081	7,867,047	1,633,849	14,470,220	(18,340,716)	3,894,600
ENDING CASH	\$ 30,644,079	\$ 21,279,552	\$ 21,903,634	\$ 29,770,681	\$ 31,404,530	\$ 45,874,749	\$ (18,340,716)	\$ 27,534,033

* Pending YCOE cash reconciliation

**Woodland Joint Unified School District
2022-23 First Interim Report
General Fund Cash Flow Worksheet - Budget Year (2)**

Object	July	August	September	October	November	December	
BEGINNING CASH	9110 \$	45,874,749 \$	34,945,188 \$	23,620,338 \$	19,704,098 \$	15,302,418 \$	11,171,880
Principal Apportionment	2,845,976	2,845,976	5,122,757	5,122,757	5,122,757	5,122,757	5,122,757
Educational Protection Account (EPA)	-	-	4,077,659	-	-	-	4,077,659
Property Taxes	-	(32,832)	(95,213)	(62,381)	(62,381)	(62,381)	15,693,740
LCFF Transfers	-	-	(374,258)	(92,675)	-	-	-
Federal Revenue	13,260	198,701	85,378	145,875	333,889	715,430	715,430
Other State Revenue	-	436,350	2,117	17,567	490,562	827,570	827,570
Other Local Revenue	186,137	278,555	330,053	469,940	264,771	277,655	277,655
Interfund Transfers In	-	-	-	-	-	-	-
All Other Financing Sources	-	-	-	-	-	-	-
Other Receipts/Non-Revenue	-	-	-	-	-	-	-
TOTAL RECEIPTS	3,045,373	3,726,750	9,148,493	5,601,083	6,149,598	26,714,811	
Certificated Salaries	188,007	4,183,697	5,276,662	4,231,716	4,206,843	4,206,843	4,206,843
Classified Salaries	701,753	1,661,538	1,635,035	1,686,002	1,726,776	1,736,969	1,736,969
Benefits	584,554	1,988,865	2,192,631	1,862,588	1,891,288	2,281,599	2,281,599
Books and Supplies	119,456	525,606	964,836	843,542	1,124,723	1,589,682	1,589,682
Services, Other Oper. Expenses	519,542	1,125,477	1,161,499	1,378,915	1,330,507	1,461,250	1,461,250
Capital Outlay	-	-	-	-	-	-	-
Other Outgo	857,194	64,201	-	-	-	46,564	46,564
All Other Financing Uses	-	-	-	-	-	-	-
Other Disbursements/Non-Expenditures	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	2,970,505	9,549,384	11,230,662	10,002,764	10,280,136	11,322,907	
PRIOR YEAR TRANSACTIONS							
Accounts Receivable	-	-	-	-	-	-	-
Accounts Payable	11,004,430	5,502,215	1,834,071.60	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS	(11,004,430)	(5,502,215)	(1,834,072)	-	-	-	
NET INCREASE/DECREASE	(10,929,562)	(11,324,849)	(3,916,240)	(4,401,681)	(4,130,537)	15,391,904	
ENDING CASH	\$	34,945,188 \$	23,620,338 \$	19,704,098 \$	15,302,418 \$	11,171,880 \$	26,563,784

**Woodland Joint Unified School District
2022-23 First Interim Report
General Fund Cash Flow Worksheet - Budget Year (2)**

Object	January	February	March	April	May	June	Accruals	Total
BEGINNING CASH	9110 \$ 26,563,784	\$ 22,984,878	\$ 18,973,092	\$ 19,336,858	\$ 27,470,973	\$ 25,718,668		\$ 45,874,749
Principal Apportionment	5,122,757	5,122,757	5,122,757	5,122,757	5,122,757	5,122,757	-	56,919,527
Educational Protection Account (EPA)	-	-	4,077,659	-	-	4,077,660	-	16,310,637
Property Taxes	196,993	2,114,387	(551,579)	12,600,957	(52,581)	3,082,983	-	32,832,093
LCFF Transfers	-	-	-	-	-	-	-	(466,933)
Federal Revenue	754,973	343,507	350,454	338,698	392,670	1,670,878	-	5,343,713
Other State Revenue	412,756	358,881	611,489	268,183	2,794,510	3,877,247	-	10,097,232
Other Local Revenue	262,106	98,179	391,382	214,571	45,757	1,623,366	-	4,442,472
Interfund Transfers In	-	-	-	-	-	-	-	-
All Other Financing Sources	-	-	-	-	-	-	-	-
Other Receipts/Non-Revenue	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	6,749,585	8,037,711	10,002,162	18,545,167	8,303,114	19,454,891	-	125,478,740
Certificated Salaries	4,172,239	4,162,352	4,241,447	4,271,107	4,271,107	3,925,068	2,097,022	49,434,110
Classified Salaries	1,696,195	1,726,776	1,789,976	1,812,401	1,769,589	1,196,715	1,247,210	20,386,934
Benefits	1,942,946	1,960,166	1,954,426	2,026,175	1,919,987	6,417,176	1,676,955	28,699,357
Books and Supplies	1,907,618	3,649,836	1,246,017	1,317,690	1,047,536	1,835,945	2,205,339	18,377,827
Services, Other Oper. Expenses	557,049	596,930	406,530	964,866	1,047,201	829,785	1,485,326	12,864,876
Capital Outlay	-	-	-	-	-	-	-	-
Other Outgo	52,443	(46,564)	-	18,814	-	1,359,046	-	2,351,698
All Other Financing Uses	-	-	-	-	-	-	-	-
Other Disbursements/Non-Expenditures	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	10,328,491	12,049,497	9,638,395	10,411,052	10,055,420	15,563,735	8,711,853	132,114,802
PRIOR YEAR TRANSACTIONS								
Accounts Receivable	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	18,340,716
TOTAL PRIOR YEAR TRANSACTIONS								(18,340,716)
NET INCREASE/DECREASE	(3,578,906)	(4,011,786)	363,767	8,134,115	(1,752,305)	3,891,157	(8,711,853)	(24,976,777)
ENDING CASH	\$ 22,984,878	\$ 18,973,092	\$ 19,336,858	\$ 27,470,973	\$ 25,718,668	\$ 29,609,824	\$ (8,711,853)	\$ 20,897,972

Woodland Joint Unified
Yolo County

First Interim
2021-22 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

57 72710 0000000
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	173,075,873.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	40,766,596.68
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	49,494.46
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	75,029.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,076,251.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,900,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	25,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,125,774.46
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		36,424.50
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				127,219,927.16

Woodland Joint Unified
Yolo County

First Interim
2021-22 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

57 72710 0000000
Form ESMOE

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		9,426.98	
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,495.30	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		101,687,620.18	10,756.83
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		101,687,620.18	10,756.83
B. Required effort (Line A.2 times 90%)		91,518,858.16	9,681.15
C. Current year expenditures (Line I.E and Line II.B)		127,219,927.16	13,495.30
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

Woodland Joint Unified
Yolo County

First Interim
2021-22 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort Expenditures

57 72710 0000000
Form ESMOE

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,472,873.00
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) 95,409,951.99

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) 4.69%

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)	4,486,437.74
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,197,222.70
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	573,025.66
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	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,256,686.10
9. Carry-Forward Adjustment (Part IV, Line F)	(834,236.65)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,422,449.45

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	116,701,323.86
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,741,933.10
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,410,749.77
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,028,995.49
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	70,212.11
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)	1,081,500.03
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)	69,979.04
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)	73,410.00
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)	11,645,005.56
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	
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)	2,663,327.62
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,777,773.97
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,886,702.54
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	164,150,913.09

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 5.03%

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) 4.52%

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)	8,256,686.10
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(866,962.00)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.01%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.01%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.01%) times Part III, Line B19); zero if positive	(834,236.65)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(834,236.65)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.52%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-417,118.33) is applied to the current year calculation and the remainder (\$-417,118.32) is deferred to one or more future years:	4.78%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-278,078.88) is applied to the current year calculation and the remainder (\$-556,157.77) is deferred to one or more future years:	4.86%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(834,236.65)

Woodland Joint Unified
Yolo County

First Interim
2021-22 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

57 72710 000000
Form ICR

Approved indirect cost rate: 5.01%
Highest rate used in any program: 5.01%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,928,907.00	96,638.00	5.01%
01	3010	3,371,608.10	168,934.62	5.01%
01	3182	276,308.42	13,843.05	5.01%
01	3210	582,488.11	29,182.65	5.01%
01	3212	7,108,201.29	356,120.88	5.01%
01	3213	13,680,397.68	685,387.92	5.01%
01	3214	3,420,099.42	171,346.98	5.01%
01	3215	180,812.17	9,058.69	5.01%
01	3311	20,679.00	1,036.00	5.01%
01	3327	99,946.00	1,357.00	1.36%
01	3345	1,723.03	85.97	4.99%
01	3386	57,045.81	954.19	1.67%
01	3550	81,666.67	4,083.33	5.00%
01	4035	474,465.45	23,770.00	5.01%
01	4127	406,686.44	20,374.36	5.01%
01	4201	46,059.67	2,130.65	4.63%
01	4203	428,652.37	21,474.51	5.01%
01	5630	8,369.98	419.34	5.01%
01	6010	1,478,792.50	73,940.00	5.00%
01	6230	293,737.74	14,716.26	5.01%
01	6385	46,481.85	2,328.74	5.01%
01	6387	120,998.47	6,062.02	5.01%
01	6388	1,151,439.43	46,057.58	4.00%
01	6510	29,342.92	1,470.08	5.01%
01	6520	128,273.00	6,422.00	5.01%
01	6536	333,302.00	16,698.00	5.01%
01	6537	458,558.00	22,973.00	5.01%
01	6546	526,845.00	22,599.00	4.29%
01	6690	2,561.24	128.32	5.01%
01	6695	117,140.94	4,754.85	4.06%
01	7220	133,028.77	6,664.74	5.01%
01	7311	48,546.91	2,432.20	5.01%
01	7370	185,645.61	9,300.84	5.01%
01	7422	3,324,540.52	166,559.48	5.01%
09	2600	74,601.00	3,737.00	5.01%
09	3010	27,602.52	1,303.41	4.72%
09	3215	15,769.93	790.07	5.01%
09	6230	59,870.58	2,999.52	5.01%
09	7422	71,341.00	3,574.00	5.01%
09	7510	2,554.23	127.97	5.01%
11	6371	41,588.42	2,083.58	5.01%
11	6391	2,027,988.52	101,399.08	5.00%

Woodland Joint Unified
Yolo County

First Interim
2021-22 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

57 72710 0000000
Form ICR

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	5058	54,894.77	2,750.23	5.01%
12	6052	2,381.00	119.00	5.00%
12	6105	1,577,397.00	79,027.00	5.01%
12	6127	111,289.13	5,224.75	4.69%
12	9010	10,443.44	523.22	5.01%
13	5310	2,845,925.00	43,145.00	1.52%
13	7027	40,777.54	2,042.96	5.01%

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	100,449,259.00	5.12%	105,595,324.00	0.06%	105,661,587.00
2 Federal Revenues	8100-8299	35,402.00	-100.00%	0.00	0.00%	0.00
3 Other State Revenues	8300-8599	1,814,045.00	-2.24%	1,773,405.00	-1.34%	1,749,598.00
4 Other Local Revenues	8600-8799	754,184.15	-0.08%	753,563.00	0.00%	753,563.00
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	(19,064,912.00)	7.41%	(20,478,364.00)	-1.38%	(20,195,762.00)
6 Total (Sum lines A1 thru A5c)		83,987,978.15	4.35%	87,643,928.00	0.37%	87,968,986.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,863,190.54		41,476,138.54
b. Step & Column Adjustment				612,948.00		622,142.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,863,190.54	1.50%	41,476,138.54	1.50%	42,098,280.54
2. Classified Salaries						
a. Base Salaries				11,137,837.22		11,940,843.22
b. Step & Column Adjustment				118,226.00		119,408.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				684,780.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,137,837.22	7.21%	11,940,843.22	1.00%	12,060,251.22
3 Employee Benefits	3000-3999	16,118,285.03	1.48%	16,356,742.00	0.50%	16,438,526.00
4 Books and Supplies	4000-4999	10,262,135.72	38.15%	14,177,117.00	20.94%	17,145,268.00
5 Services and Other Operating Expenditures	5000-5999	8,701,796.14	2.40%	8,910,639.00	2.23%	9,109,347.00
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	1,036,500.00	-26.73%	759,458.00	-12.68%	663,138.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	(2,258,152.04)	-75.92%	(543,719.00)	-0.03%	(543,543.00)
9 Other Financing Uses						
a. Transfers Out	7600-7629	3,900,000.00	-100.00%	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)				1,202,801.00		105,195.00
11 Total (Sum lines B1 thru B10)		89,761,592.61	5.03%	94,280,019.76	2.97%	97,076,462.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,773,614.46)		(6,636,091.76)		(9,107,476.76)
D. FUND BALANCE						
1 Net Beginning Fund Balance (Form 011, line F1e)		26,668,931.89		20,895,317.43		14,259,225.67
2 Ending Fund Balance (Sum lines C and D1)		20,895,317.43		14,259,225.67		5,151,748.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	49,000.00		49,000.00		49,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,475,827.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,986,741.00		3,963,445.00		4,042,289.00
2. Unassigned/Unappropriated	9790	14,383,749.43		10,246,780.67		1,060,459.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,895,317.43		14,259,225.67		5,151,748.91

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	4,986,741.00		3,963,445.00		4,042,289.00
c. Unassigned/Unappropriated	9790	14,383,749.43		10,246,780.67		1,060,459.91
(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	3,900,000.00		3,900,000.00		3,900,000.00
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 (Sum lines E1a thru E2c)		23,270,490.43		18,110,225.67		9,002,748.91
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.						
B2D: Represents CSEA 2020-21/2021-22 Compensation Settlement B10: Represents the increase for STRS and PERS						

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	35,859,952.99	-85.10%	5,343,713.00	0.00%	5,343,713.00
3	Other State Revenues	8300-8599	19,640,441.11	-57.62%	8,323,827.00	-0.11%	8,314,333.00
4	Other Local Revenues	8600-8799	4,539,435.74	-18.74%	3,688,909.00	3.36%	3,812,696.00
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	19,064,912.00	7.41%	20,478,364.00	-1.38%	20,195,762.00
6	Total (Sum lines A1 thru A5c)		79,104,741.84	-52.17%	37,834,813.00	-0.44%	37,666,504.00
B. EXPENDITURES AND OTHER FINANCING USES							
1	Certificated Salaries						
a	Base Salaries			10,552,060.46		7,957,971.46	
b	Step & Column Adjustment			117,605.00		119,370.00	
c	Cost-of-Living Adjustment						
d	Other Adjustments			(2,711,694.00)			
e	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,552,060.46	-24.58%	7,957,971.46	1.50%	8,077,341.46
2	Classified Salaries						
a	Base Salaries			8,691,582.01		8,446,121.54	
b	Step & Column Adjustment			83,625.53		84,461.00	
c	Cost-of-Living Adjustment						
d	Other Adjustments			(329,086.00)			
e	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,691,582.01	-2.82%	8,446,121.54	1.00%	8,530,582.54
3	Employee Benefits	3000-3999	11,165,901.73	-4.67%	10,643,996.00	0.25%	10,671,017.00
4	Books and Supplies	4000-4999	40,076,046.68	-89.52%	4,200,710.00	0.00%	4,200,710.00
5	Services and Other Operating Expenditures	5000-5999	5,917,134.43	-33.17%	3,954,237.00	0.00%	3,954,237.00
6	Capital Outlay	6000-6999	75,029.00	-100.00%	0.00	0.00%	0.00
7	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,876,048.00	0.00%	1,876,048.00	0.00%	1,876,048.00
8	Other Outgo - Transfers of Indirect Costs	7300-7399	2,009,305.25	-87.06%	259,911.00	0.00%	259,911.00
9	Other Financing Uses						
a	Transfers Out	7600-7629	0.00	0.00%		0.00%	
b	Other Uses	7630-7699	0.00	0.00%		0.00%	
10	Other Adjustments (Explain in Section F below)			495,818.00		96,657.00	
11	Total (Sum lines B1 thru B10)		80,363,107.56	-52.92%	37,834,813.00	-0.44%	37,666,504.00
C. NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)							
			(1,258,365.72)		0.00	0.00	
D. FUND BALANCE							
1	Net Beginning Fund Balance (Form 011, line F1e)		9,372,908.35		8,114,542.63		8,114,542.63
2	Ending Fund Balance (Sum lines C and D1)		8,114,542.63		8,114,542.63		8,114,542.63
3	Components of Ending Fund Balance (Form 011)						
a	Nonspendable	9710-9719	0.00	0.00	0.00	0.00	
b	Restricted	9740	8,114,542.63	8,114,542.63	8,114,542.63	8,114,542.63	
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	0.00	
f	Total Components of Ending Fund Balance		8,114,542.63	8,114,542.63	8,114,542.63	8,114,542.63	
(Line D3f must agree with line D2)							

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

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	100,449,259.00	5.12%	105,595,324.00	0.06%	105,661,587.00
2	Federal Revenues	8100-8299	35,895,354.99	-85.11%	5,343,713.00	0.00%	5,343,713.00
3	Other State Revenues	8300-8599	21,454,486.11	-52.94%	10,097,232.00	-0.33%	10,063,931.00
4	Other Local Revenues	8600-8799	5,293,619.89	-16.08%	4,442,472.00	2.79%	4,566,259.00
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)		163,092,719.99	-23.06%	125,478,741.00	0.12%	125,635,490.00
B EXPENDITURES AND OTHER FINANCING USES							
1	Certificated Salaries						
a	Base Salaries			51,415,251.00		49,434,110.00	
b	Step & Column Adjustment			730,553.00		741,512.00	
c	Cost-of-Living Adjustment			0.00		0.00	
d	Other Adjustments			(2,711,694.00)		0.00	
e	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,415,251.00	-3.85%	49,434,110.00	1.50%	50,175,622.00
2	Classified Salaries						
a	Base Salaries			19,829,419.23		20,386,964.76	
b	Step & Column Adjustment			201,851.53		203,869.00	
c	Cost-of-Living Adjustment			0.00		0.00	
d	Other Adjustments			355,694.00		0.00	
e	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,829,419.23	2.81%	20,386,964.76	1.00%	20,590,833.76
3	Employee Benefits	3000-3999	27,284,186.76	-1.04%	27,000,738.00	0.40%	27,109,543.00
4	Books and Supplies	4000-4999	50,338,182.40	-63.49%	18,377,827.00	16.15%	21,345,978.00
5	Services and Other Operating Expenditures	5000-5999	14,618,930.57	-12.00%	12,864,876.00	1.54%	13,063,584.00
6	Capital Outlay	6000-6999	75,029.00	-100.00%	0.00	0.00%	0.00
7	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,912,548.00	-9.51%	2,635,506.00	-3.65%	2,539,186.00
8	Other Outgo - Transfers of Indirect Costs	7300-7399	(248,846.79)	14.05%	(283,808.00)	-0.06%	(283,632.00)
9	Other Financing Uses						
a	Transfers Out	7600-7629	3,900,000.00	-100.00%	0.00	-0.00%	0.00
b	Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10	Other Adjustments			1,698,619.00		201,852.00	
11	Total (Sum lines B1 thru B10)		170,124,700.17	-22.34%	132,114,832.76	1.99%	134,742,966.76
C NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)							
			(7,031,980.18)		(6,636,091.76)		(9,107,476.76)
D FUND BALANCE							
1	Net Beginning Fund Balance (Form 011, line F1e)		36,041,840.24		29,009,860.06		22,373,768.30
2	Ending Fund Balance (Sum lines C and D1)		29,009,860.06		22,373,768.30		13,266,291.54
3	Components of Ending Fund Balance (Form 011)						
a	Nonspendable	9710-9719	49,000.00		49,000.00		49,000.00
b	Restricted	9740	8,114,542.63		8,114,542.63		8,114,542.63
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	1,475,827.00		0.00		0.00
e	Unassigned/Unappropriated						
1	Reserve for Economic Uncertainties	9789	4,986,741.00		3,963,445.00		4,042,289.00
2	Unassigned/Unappropriated	9790	14,383,749.43		10,246,780.67		1,060,459.91
f	Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)							
			29,009,860.06		22,373,768.30		13,266,291.54

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	4,986,741.00		3,963,445.00		4,042,289.00
c. Unassigned/Unappropriated	9790	14,383,749.43		10,246,780.67		1,060,459.91
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	3,900,000.00		3,900,000.00		3,900,000.00
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)		23,270,490.43		18,110,225.67		9,002,748.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.68%		13.71%		6.68%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,157.85		8,609.45		8,463.39
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		170,124,700.17		132,114,832.76		134,742,966.76
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)		170,124,700.17		132,114,832.76		134,742,966.76
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)		5,103,741.01		3,963,444.98		4,042,289.00
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)		5,103,741.01		3,963,444.98		4,042,289.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (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%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	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	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	26,330.61		26,330.61		26,330.61
2. Ending Fund Balance (Sum lines C and D1)		26,330.61		26,330.61		26,330.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	26,330.61				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		26,330.61		26,330.61
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		26,330.61		26,330.61		26,330.61
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years						

Description	Object Codes	Projected Year Totals (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	1,964,681.00	4.84%	2,059,755.00	7.06%	2,205,210.00
2. Federal Revenues	8100-8299	114,850.93	-8.53%	15,467.00	0.00%	15,467.00
3. Other State Revenues	8300-8599	392,343.00	-56.93%	168,993.00	0.00%	168,993.00
4. Other Local Revenues	8600-8799	9,147.10	-0.21%	9,128.00	0.00%	9,128.00
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)		2,481,022.03	-9.18%	2,253,343.00	6.46%	2,398,798.00
B EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	1,190,474.00	-0.85%	1,180,317.00	1.50%	1,198,022.00
2. Classified Salaries	2000-2999	130,224.00	-2.61%	126,823.00	1.00%	128,091.00
3. Employee Benefits	3000-3999	466,897.00	-0.20%	465,953.00	0.19%	466,825.00
4. Books and Supplies	4000-4999	650,896.66	-78.62%	139,159.00	2.23%	142,262.00
5. Services and Other Operating Expenditures	5000-5999	218,430.00	11.81%	244,235.00	13.15%	276,364.00
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	281,720.00	0.00%	281,720.00	0.00%	281,720.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,531.97	-94.66%	669.00	0.00%	669.00
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 E below)						
11. Total (Sum lines B1 thru B10)		2,951,173.63	-17.36%	2,438,876.00	2.26%	2,493,953.00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(470,151.60)		(185,533.00)		(95,155.00)
D FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,023,094.45		552,942.85		367,409.85
2. Ending Fund Balance (Sum lines C and D1)		552,942.85		367,409.85		272,254.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	211,372.12		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	341,070.73		366,909.85		271,754.85
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		552,942.85		367,409.85		272,254.85
E ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years						

Description	Object Codes	Projected Year Totals (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	92,675.00	0.00%	92,675.00	0.00%	92,675.00
2. Federal Revenues	8100-8299	172,247.00	0.00%	172,247.00	0.00%	172,247.00
3. Other State Revenues	8300-8599	1,353,702.00	0.00%	1,353,702.00	0.00%	1,353,702.00
4. Other Local Revenues	8600-8799	81,094.00	1.23%	82,094.00	1.22%	83,094.00
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)		1,699,718.00	0.06%	1,700,718.00	0.06%	1,701,718.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	712,059.00	1.50%	722,740.00	1.50%	733,581.00
2. Classified Salaries	2000-2999	309,957.00	1.00%	313,057.00	1.00%	316,187.00
3. Employee Benefits	3000-3999	250,718.00	1.57%	254,656.00	0.47%	255,841.00
4. Books and Supplies	4000-4999	1,129,423.62	-87.55%	140,654.00	2.23%	143,791.00
5. Services and Other Operating Expenditures	5000-5999	262,159.00	2.40%	268,451.00	2.23%	274,437.00
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	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	103,482.66	-39.05%	63,077.00	0.00%	63,077.00
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 E below)						
11. Total (Sum lines B1 thru B10)		2,767,799.28	-36.32%	1,762,635.00	1.38%	1,786,914.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,068,081.28)		(61,917.00)		(85,196.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	2,514,680.46		1,446,599.18		1,384,682.18
2. Ending Fund Balance (Sum lines C and D1)		1,446,599.18		1,384,682.18		1,299,486.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300.00		300.00		300.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,446,299.18		1,384,382.18		1,299,186.18
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,446,599.18		1,384,682.18		1,299,486.18
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years						

Description	Object Codes	Projected Year Totals (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	149,311.00	0.00%	149,311.00	0.00%	149,311.00
3. Other State Revenues	8300-8599	2,068,780.88	-2.49%	2,017,267.00	0.00%	2,017,267.00
4. Other Local Revenues	8600-8799	25,144.66	5.97%	26,645.00	7.51%	28,645.00
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)		2,243,236.54	-2.23%	2,193,223.00	0.09%	2,195,223.00
B EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	692,906.00	1.07%	700,300.00	1.50%	710,804.00
2. Classified Salaries	2000-2999	315,014.00	1.00%	318,164.00	1.00%	321,346.00
3. Employee Benefits	3000-3999	432,621.00	1.81%	440,454.00	0.68%	443,443.00
4. Books and Supplies	4000-4999	259,659.97	-16.33%	217,270.00	0.00%	217,270.00
5. Services and Other Operating Expenditures	5000-5999	511,837.00	-4.10%	490,837.00	0.63%	493,922.96
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	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	87,644.20	-1.05%	86,720.00	0.00%	86,720.00
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 E below)						
11. Total (Sum lines B1 thru B10)		2,299,682.17	-2.00%	2,253,745.00	0.88%	2,273,505.96
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(56,445.63)		(60,522.00)		(78,282.96)
D FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	195,250.59		138,804.96		78,282.96
2. Ending Fund Balance (Sum lines C and D1)		138,804.96		78,282.96		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	138,804.96		57,282.96		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		21,000.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		138,804.96		78,282.96		0.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (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	3,900,000.00	0.00%	3,900,000.00	0.00%	3,900,000.00
3	Other State Revenues	8300-8599	130,000.00	95.61%	254,294.00	0.00%	254,294.00
4	Other Local Revenues	8600-8799	2,400.00	2433.08%	60,794.00	0.00%	60,794.00
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)		4,032,400.00	4.53%	4,215,088.00	0.00%	4,215,088.00
B EXPENDITURES AND OTHER FINANCING USES							
1	Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2	Classified Salaries	2000-2999	1,749,231.00	1.00%	1,766,723.00	1.00%	1,784,391.00
3	Employee Benefits	3000-3999	798,630.00	1.31%	809,071.00	0.26%	811,156.00
4	Books and Supplies	4000-4999	1,320,755.54	2.40%	1,352,454.00	-2.01%	1,325,249.00
5	Services and Other Operating Expenditures	5000-5999	155,020.00	2.40%	158,740.00	2.23%	162,280.00
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	0.00%	0.00
8	Other Outgo - Transfers of Indirect Costs	7300-7399	45,187.96	195.08%	133,342.00	-0.13%	133,166.00
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 E below)						
11	Total (Sum lines B1 thru B10)		4,068,824.50	3.72%	4,220,330.00	-0.10%	4,216,242.00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)							
			(36,424.50)		(5,242.00)		(1,154.00)
D FUND BALANCE							
1	Net Beginning Fund Balance	9791-9795	42,820.50		6,396.00		1,154.00
2	Ending Fund Balance (Sum lines C and D1)		6,396.00		1,154.00		0.00
3	Components of Ending Fund Balance						
a.	Nonspendable	9710-9719	0.00		0.00		0.00
b.	Restricted	9740	6,396.00				
c.	Committed						
1.	Stabilization Arrangements	9750	0.00		0.00		0.00
2.	Other Commitments	9760	0.00		0.00		0.00
d.	Assigned	9780	0.00		0.00		0.00
e.	Unassigned/Unappropriated						
1.	Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2.	Unassigned/Unappropriated	9790	0.00		1,154.00		0.00
f.	Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		6,396.00		1,154.00		0.00
E ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years							

Description	Object Codes	Projected Year Totals (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	374,258.00	0.00%	374,258.00	0.00%	374,258.00
2	Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3	Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4	Other Local Revenues	8600-8799	(183.00)	-966.12%	1,585.00	0.00%	1,585.00
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)		374,075.00	0.47%	375,843.00	0.00%	375,843.00
B EXPENDITURES AND OTHER FINANCING USES							
1	Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2	Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3	Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4	Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5	Services and Other Operating Expenditures	5000-5999	374,075.00	0.47%	375,843.00	0.00%	375,843.00
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	0.00%	0.00
8	Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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 E below)						
11	Total (Sum lines B1 thru B10)		374,075.00	0.47%	375,843.00	0.00%	375,843.00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)							
			0.00		0.00		0.00
D. FUND BALANCE							
1	Net Beginning Fund Balance	9791-9795	483,753.62		483,753.62		483,753.62
2	Ending Fund Balance (Sum lines C and D1)		483,753.62		483,753.62		483,753.62
3	Components of Ending Fund Balance						
a	Nonspendable	9710-9719	0.00		0.00		0.00
b	Restricted	9740	0.00		0.00		0.00
c	Committed						
1	Stabilization Arrangements	9750	0.00		0.00		0.00
2	Other Commitments	9760	0.00		0.00		0.00
d	Assigned	9780	483,753.62		483,753.62		483,753.62
e	Unassigned/Unappropriated						
1	Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2	Unassigned/Unappropriated	9790	0.00		0.00		0.00
f	Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		483,753.62		483,753.62		483,753.62
E ASSUMPTIONS							
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years							

Description	Object Codes	Projected Year Totals (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%	
2 Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3 Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4 Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5 Other Financing Sources						
a Transfers In	8900-8929	3,900,000.00	-100.00%		0.00%	
b Other Sources	8930-8979	0.00	0.00%		0.00%	
c Contributions	8980-8999	0.00	0.00%		0.00%	
6 Total (Sum lines A1 thru A5c)		3,900,000.00	-100.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2 Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3 Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4 Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5 Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6 Capital Outlay	6000-6999	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	0.00	0.00%		0.00%	
9 Other Financing Uses						
a Transfers Out	7600-7629	0.00	0.00%		0.00%	
b Other Uses	7630-7699	0.00	0.00%		0.00%	
10 Other Adjustments (Explain in Section E below)						
11 Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,900,000.00		0.00		0.00
D. FUND BALANCE						
1 Net Beginning Fund Balance	9791-9795	0.00		3,900,000.00		3,900,000.00
2 Ending Fund Balance (Sum lines C and D1)		3,900,000.00		3,900,000.00		3,900,000.00
3 Components of Ending Fund Balance						
a Nonspendable	9710-9719	0.00		0.00		0.00
b Restricted	9740	0.00		0.00		0.00
c Committed						
1 Stabilization Arrangements	9750	3,900,000.00		3,900,000.00		3,900,000.00
2 Other Commitments	9760	0.00		0.00		0.00
d Assigned	9780	0.00		0.00		0.00
e Unassigned/Unappropriated						
1 Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2 Unassigned/Unappropriated	9790	0.00		0.00		0.00
f Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		3,900,000.00		3,900,000.00		3,900,000.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	1,842.00	0.00%	1,842.00	0.00%	1,842.00
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)		1,842.00	0.00%	1,842.00	0.00%	1,842.00
B EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
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	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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 E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,842.00		1,842.00		1,842.00
D FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	259,390.37		261,232.37		263,074.37
2. Ending Fund Balance (Sum lines C and D1)		261,232.37		263,074.37		264,916.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	261,232.37		263,074.37		264,916.37
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		261,232.37		263,074.37		264,916.37
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	3,690,796.00	28.71%	4,750,494.00	-5.19%	4,504,117.00
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)		3,690,796.00	28.71%	4,750,494.00	-5.19%	4,504,117.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	16,805.00	257.04%	60,000.00	-83.33%	10,000.00
5. Services and Other Operating Expenditures	5000-5999	567,188.00	7.99%	612,516.00	-55.68%	271,488.00
6. Capital Outlay	6000-6999	2,518,235.00	-20.58%	2,000,000.00	-75.00%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	292,188.00	1.42%	296,338.00	-0.70%	294,263.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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 E below)						
11. Total (Sum lines B1 thru B10)		3,394,416.00	-12.54%	2,968,854.00	-63.77%	1,075,751.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		296,380.00		1,781,640.00		3,428,366.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	14,800,226.53		15,096,606.53		16,878,246.53
2. Ending Fund Balance (Sum lines C and D1)		15,096,606.53		16,878,246.53		20,306,612.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	12,459,357.18		16,878,246.53		20,306,612.53
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	2,637,249.35		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		15,096,606.53		16,878,246.53		20,306,612.53
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years						

Description	Object Codes	Projected Year Totals (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. LCPF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	5,758.00	0.35%	5,778.00	0.35%	5,798.00
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)		5,758.00	0.35%	5,778.00	0.35%	5,798.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
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	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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 E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		5,758.00		5,778.00		5,798.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	302,932.43		308,690.43		314,468.43
2. Ending Fund Balance (Sum lines C and D1)		308,690.43		314,468.43		320,266.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	308,690.43		314,468.43		320,266.43
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		308,690.43		314,468.43		320,266.43
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,370.00	0.00%	12,370.00	0.00%	12,370.00
4. Other Local Revenues	8600-8799	1,769,970.00	0.00%	1,769,970.00	0.00%	1,769,970.00
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)		1,782,340.00	0.00%	1,782,340.00	0.00%	1,782,340.00
B EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
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	2,547,239.00	3.89%	2,646,294.00	3.61%	2,741,861.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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 E below)						
11. Total (Sum lines B1 thru B10)		2,547,239.00	3.89%	2,646,294.00	3.61%	2,741,861.00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(764,899.00)		(863,954.00)		(959,521.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	3,093,505.37		2,328,606.37		1,464,652.37
2. Ending Fund Balance (Sum lines C and D1)		2,328,606.37		1,464,652.37		505,131.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,328,606.37		1,464,652.37		505,131.37
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		2,328,606.37		1,464,652.37		505,131.37
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years						

Description	Object Codes	Projected Year Totals (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	0.00	0.00%	0.00	0.00%	0.00
3 Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	31,475.00
4 Other Local Revenues	8600-8799	31,475.22	0.00%	31,475.00	-100.00%	0.00
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)		31,475.22	0.00%	31,475.00	0.00%	31,475.00
B EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2 Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3 Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4 Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5 Services and Other Operating Expenditures	5000-5999	31,161.22	1.01%	31,475.00	0.00%	31,475.00
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	0.00%	0.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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 E below)						
11 Total (Sum lines B1 thru B10)		31,161.22	1.01%	31,475.00	0.00%	31,475.00
C NET INCREASE (DECREASE) IN NET POSITION (Line A6 minus line B11)						
		314.00		0.00		0.00
D NET POSITION						
1 Beginning Net Position	9791-9795	29,594.98		29,908.98		29,908.98
2 Ending Net Position (Sum lines C and D1)		29,908.98		29,908.98		29,908.98
3 Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00		0.00		0.00
b. Restricted Net Position	9797	0.00		0.00		0.00
c. Unrestricted Net Position	9790	29,908.98		29,908.98		29,908.98
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		29,908.98		29,908.98		29,908.98
E ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(198,756.00)	0.00	(248,846.79)				
Other Sources/Uses Detail					0.00	3,900,000.00		
Fund Reconciliation								
098 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
099 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	80,160.00	0.00	12,531.97	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
100 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	9,270.00	0.00	103,482.66	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,296.00	0.00	87,644.20	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,918.00	0.00	45,187.96	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,900,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	96,112.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
461 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
651 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
751 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	198,756.00	(198,756.00)	248,846.79	(248,846.79)	3,900,000.00	3,900,000.00		

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									1,404
1000-1999	Certificated Salaries	1,855,021.00	0.00	206,463.75	0.00	402,861.00	5,082,004.66		7,548,350.43
2000-2999	Classified Salaries	1,977,168.53	0.00	0.00	0.00	650,136.00	3,673,544.73		6,300,849.26
3000-3999	Employee Benefits	1,498,138.47	0.00	74,871.81	0.00	387,708.00	3,460,878.91		5,421,597.19
4000-4999	Books and Supplies	524,664.76	0.00	0.00	0.00	14,464.61	384,565.24		923,694.61
5000-5999	Services and Other Operating Expenditures	944,882.00	0.00	1,500.00	0.00	11,693.00	1,305,887.00		2,263,962.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	6,839,825.76	0.00	284,835.56	0.00	1,466,862.61	13,906,880.56	0.00	22,498,204.49
7310	Transfers of Indirect Costs	73,595.24	0.00	0.00	0.00	0.00	0.00		73,595.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	73,595.24	0.00	0.00	0.00	0.00	0.00	0.00	73,595.24
	TOTAL COSTS	6,913,221.00	0.00	284,835.56	0.00	1,466,862.61	13,906,880.56	0.00	22,571,799.73
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,743,539.00	0.00	206,463.75	0.00	228,121.00	4,958,332.20		7,136,455.95
2000-2999	Classified Salaries	1,967,168.53	0.00	0.00	0.00	0.00	298,150.00		2,265,318.53
3000-3999	Employee Benefits	1,470,353.47	0.00	74,839.81	0.00	88,841.00	1,937,506.00		3,571,340.28
4000-4999	Books and Supplies	484,872.92	0.00	0.00	0.00	13,267.61	384,565.24		882,805.77
5000-5999	Services and Other Operating Expenditures	921,853.00	0.00	1,500.00	0.00	0.00	1,290,887.00		2,214,340.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	39,751.00	0.00	0.00	0.00	0.00	0.00		39,751.00
	Total Direct Costs	6,627,737.92	0.00	282,603.56	0.00	330,229.61	8,669,440.44	0.00	16,110,011.53
7310	Transfers of Indirect Costs	70,162.08	0.00	0.00	0.00	0.00	0.00		70,162.08
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	70,162.08	0.00	0.00	0.00	0.00	0.00	0.00	70,162.08
	TOTAL BEFORE OBJECT 8980	6,697,900.00	0.00	282,603.56	0.00	330,229.61	8,669,440.44	0.00	16,180,173.61
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								4,180,122.00
									20,360,295.61

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	371,472.00	0.00	48,517.75	0.00	0.00	680.20		420,669.95
2000-2999	Classified Salaries	115,159.53	0.00	0.00	0.00	0.00	108,915.00		224,074.53
3000-3999	Employee Benefits	146,569.47	0.00	13,873.81	0.00	0.00	36,098.00		196,541.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	5,623.61	19,247.24		24,870.85
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	633,201.00	0.00	62,391.56	0.00	5,623.61	164,940.44	0.00	866,156.61
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	633,201.00	0.00	62,391.56	0.00	5,623.61	164,940.44	0.00	866,156.61
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
	TOTAL COSTS								4,180,122.00
									11,356,229.00
									16,402,507.61

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,746,076.79	0.00	151,676.35	0.00	368,974.38	4,816,850.94		7,083,578.46
2000-2999	Classified Salaries	1,670,015.92	0.00	0.00	0.00	531,225.26	3,181,481.43		5,382,722.21
3000-3999	Employee Benefits	1,301,354.83	0.00	54,661.59	0.00	345,248.85	3,088,049.66		4,789,324.93
4000-4999	Books and Supplies	201,506.70	0.00	0.00	0.00	1,156.60	15,304.17		217,967.47
5000-5999	Services and Other Operating Expenditures	181,507.90	0.00	90.16	0.00	73,356.73	2,526,252.51		2,781,207.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	104,474.15	0.00	0.00	0.00	0.00	0.00		104,474.15
	Total Direct Costs	5,204,945.89	0.00	206,428.10	0.00	1,319,961.82	13,627,938.71	0.00	20,359,274.52
7310	Transfers of Indirect Costs	13,726.00	0.00	0.00	0.00	0.00	0.00		13,726.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	13,726.00	0.00	0.00	0.00	0.00	0.00		13,726.00
	TOTAL COSTS	5,218,671.89	0.00	206,428.10	0.00	1,319,961.82	13,627,938.71	0.00	20,373,000.52
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	191,658.66	0.00	2,686.60	0.00	107,488.33	120,806.66		422,540.25
2000-2999	Classified Salaries	1,086.75	0.00	0.00	0.00	531,225.26	2,968,714.65		3,501,026.66
3000-3999	Employee Benefits	43,978.99	0.00	510.46	0.00	247,191.80	1,299,738.15		1,591,419.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	45,279.00		45,279.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	236,624.40	0.00	3,197.06	0.00	885,905.39	4,434,538.46	0.00	5,560,265.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	236,624.40	0.00	3,197.06	0.00	885,905.39	4,434,538.46	0.00	5,560,265.31
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								3,230,428.18
									2,329,837.13

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,554,518.13	0.00	149,989.75	0.00	261,486.05	4,696,044.28		6,661,038.21
2000-2999	Classified Salaries	1,668,928.77	0.00	0.00	0.00	0.00	2,127,666.78		1,881,695.55
3000-3999	Employee Benefits	1,257,385.84	0.00	54,151.13	0.00	98,057.05	1,788,311.51		3,197,905.53
4000-4999	Books and Supplies	201,506.70	0.00	0.00	0.00	1,156.50	15,304.17		217,967.47
5000-5999	Services and Other Operating Expenditures	181,507.90	0.00	90.16	0.00	73,356.73	2,480,973.51		2,735,928.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	104,474.15	0.00	0.00	0.00	0.00	0.00		104,474.15
	Total Direct Costs	4,968,321.49	0.00	203,231.04	0.00	434,056.43	9,193,400.25	0.00	14,799,009.21
7310	Transfers of Indirect Costs	13,726.00	0.00	0.00	0.00	0.00	0.00		13,726.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	5,649,560.44	0.00	0.00	0.00	0.00	0.00		5,649,560.44
	Total Indirect Costs	13,726.00	0.00	0.00	0.00	0.00	0.00		13,726.00
	TOTAL BEFORE OBJECT 8980	4,982,047.49	0.00	203,231.04	0.00	434,056.43	9,193,400.25	0.00	14,812,735.21
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								3,230,428.18
	TOTAL COSTS								18,043,163.39
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	290,429.71	0.00	0.00	0.00	0.00	42.33		290,472.04
2000-2999	Classified Salaries	81,266.61	0.00	0.00	0.00	0.00	69,753.60		151,020.21
3000-3999	Employee Benefits	98,254.42	0.00	0.00	0.00	0.00	23,617.08		121,871.50
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,133.34		2,133.34
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	71,090.42	597.00		71,687.42
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	469,650.74	0.00	0.00	0.00	71,090.42	96,143.35	0.00	637,184.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	469,650.74	0.00	0.00	0.00	71,090.42	96,143.35	0.00	637,184.51
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								3,230,428.18
	TOTAL COSTS								10,115,379.62
									13,982,992.31

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

SELPA: Yolo County (BH)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Yolo County (BH)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

SELPA: Yolo County (BH)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	22,571,799.73		
b. Less: Expenditures paid from federal sources	2,211,504.12		
c. Expenditures paid from state and local sources	20,360,295.61	22,330,227.49	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		22,330,227.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	20,360,295.61	22,330,227.49	(1,969,931.88)

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

	Projected Exps. FY 2021-22	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	22,571,799.73		
b. Less: Expenditures paid from federal sources	2,211,504.12		
c. Expenditures paid from state and local sources	20,360,295.61	22,330,227.49	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		22,330,227.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	20,360,295.61	22,330,227.49	
d. Special education unduplicated pupil count	1,404.00	1,479.00	
e. Per capita state and local expenditures (A2c/A2d)	14,501.64	15,098.19	(596.55)

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

SELPA: Yolo County (BH)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2021-22	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	16,402,507.61	12,821,713.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,821,713.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,402,507.61	12,821,713.79	3,580,793.82

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

	Projected Exps. FY 2021-22	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	16,402,507.61	12,821,713.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,821,713.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,402,507.61	12,821,713.79	
b. Special education unduplicated pupil count	1,404	1,479	
c. Per capita local expenditures (B2a/B2b)	11,682.70	8,669.18	3,013.52

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

Luis Ballesteros
Contact Name

(530) 406-3219
Telephone Number

Director, Fiscal Services
Title

Luis.Ballesteros@wjUSD.org
Email Address