

EVERGREEN SCHOOL DISTRICT

2021-22 SECOND INTERIM BUDGET REPORT



Presented to:

Evergreen Board of Education

March 10, 2022

Second Interim Budget Report

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- ▶ The District is required to submit their 2021-22 Second interim budget report to the County Office Education no later than March 15, 2022
 - ▶ Data information is from July 1 to January 31
- ▶ The information used to develop and prepare the budget includes the most current information provided from the State of California budget for K-12 Education, along with information presented by School Services and the Santa Clara County Office of Education's (SCCOE) budget guidelines
- ▶ The budget report includes estimates of proposed revenues and expenditures that are based on the most reasonable assumptions and recent information available at the time



Budget Assumptions

- ▶ Funding percentages used:

- ▶ COLA is at:

2021-22	2022-23	2023-24
5.07%	5.33%	3.61%

- ▶ These rates are increased from First Interim, which was 2.48% for 2022-23, and 3.11% for 2023-24

- ▶ Pension rates are:

	2021-22	2022-23	2023-24
CalSTRS	16.92%	19.10%	19.10%
CalPERS	22.91%	26.10%	27.10%

- ▶ The rates have not changed since First Interim

Budget Highlights

- ▶ Budget is aligned to a Local Control Accountability Plan (LCAP)
 - ▶ Builds on the goals and actions established last year
- ▶ Carryover amounts are budgeted since the Unaudited Actuals
- ▶ Changes presented after February 28th will not be included

Key Budget Assumptions

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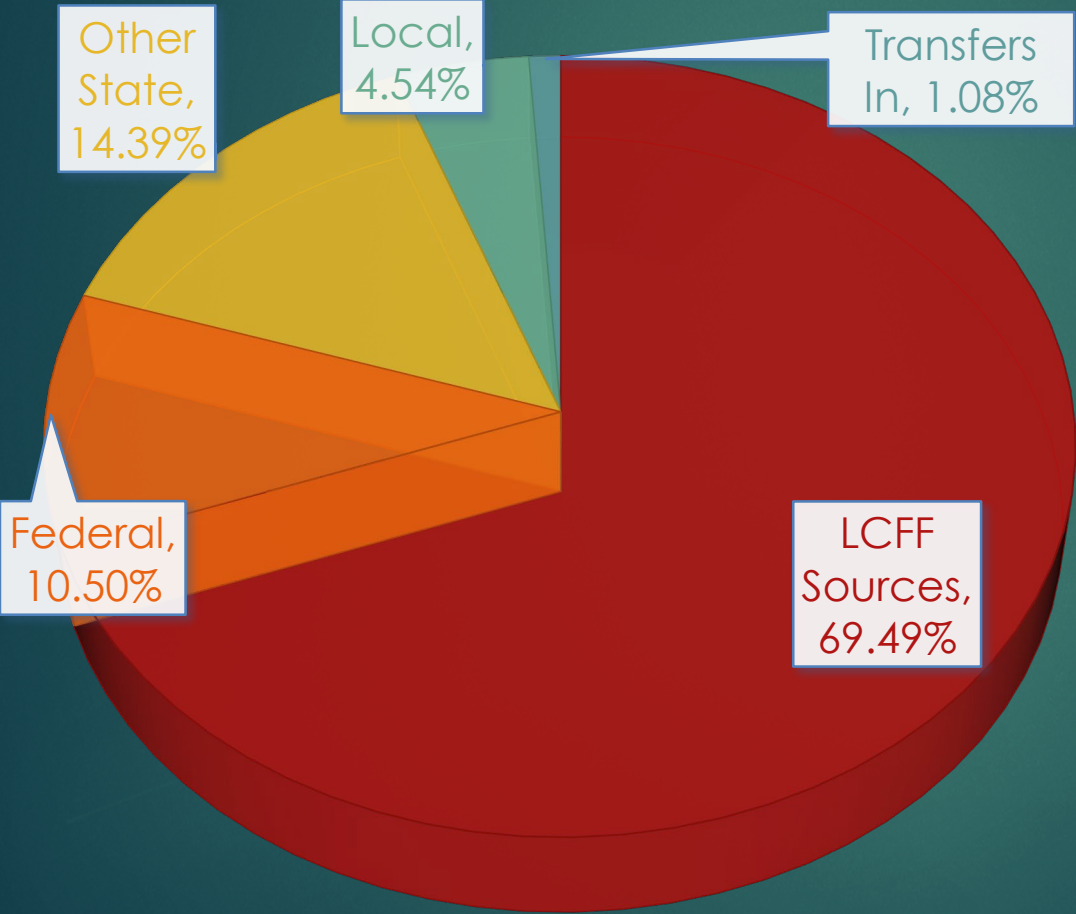
- ▶ The following are key budget assumptions for 2021-22 Second Interim budget:

Revenues	Based on LCFF (Local Control Funding Formula) calculations <ul style="list-style-type: none">• ADA: 10,091.85 <i>*hold harmless</i>• Supplemental unduplicated students = 41.71%
Salaries	Certificated, Classified & Management: <ul style="list-style-type: none">• Step and Column and longevity increases• Negotiations currently not settled
Statutory Benefits	Reflects employer rates for STRS and PERS

General Fund Revenues 2021-22

Combined: Unrestricted & Restricted

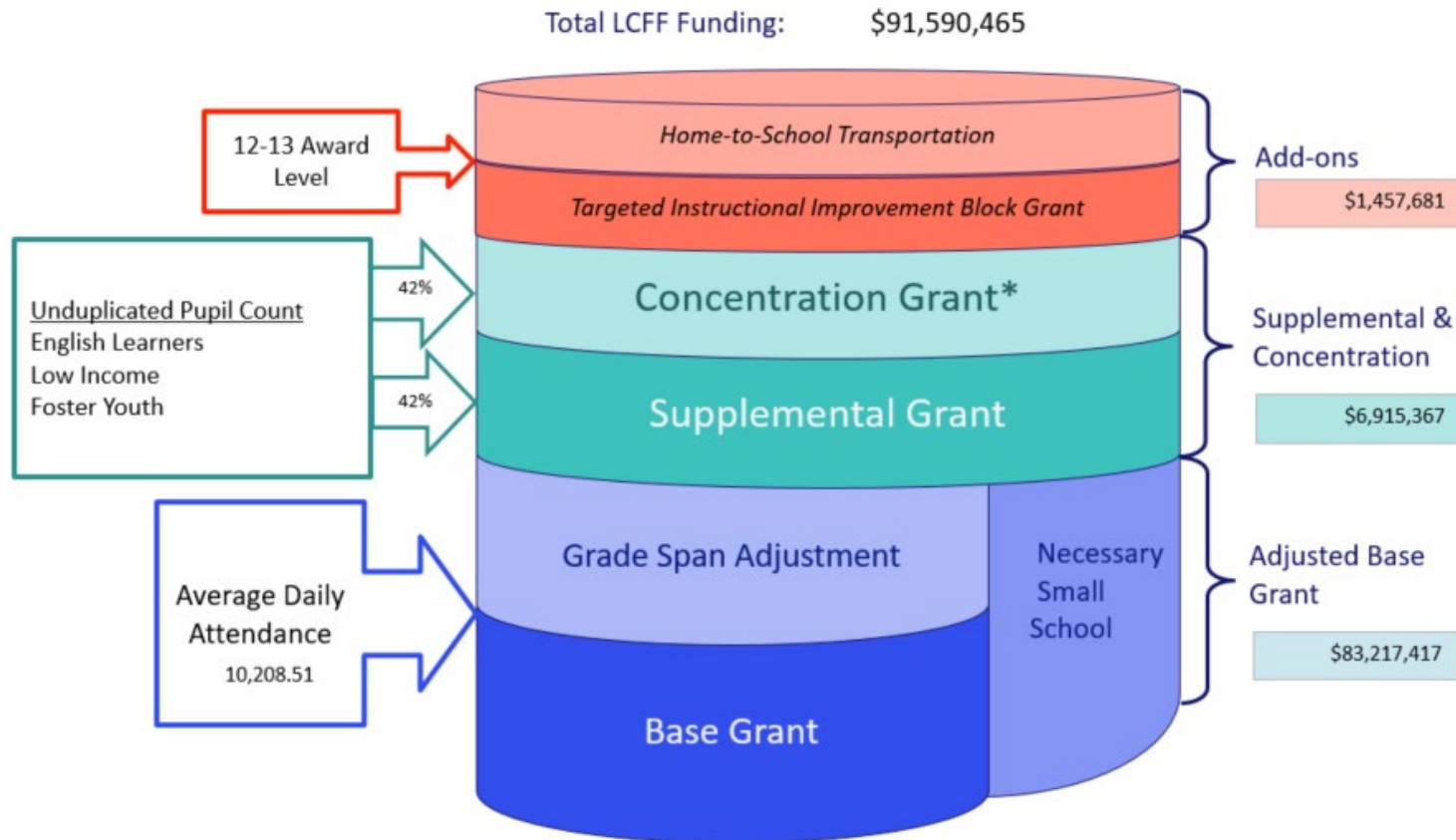
General Fund Revenue Sources = \$145.3 million



Revenue Sources	Projected Amount
LCFF	\$100,960,290
Federal	\$15,260,545
Other State	\$20,905,878
Other Local	\$6,593,922
Transfers In from Other Funds	\$1,575,374
Total Revenues	\$145,296,009

Local Control Funding Formula

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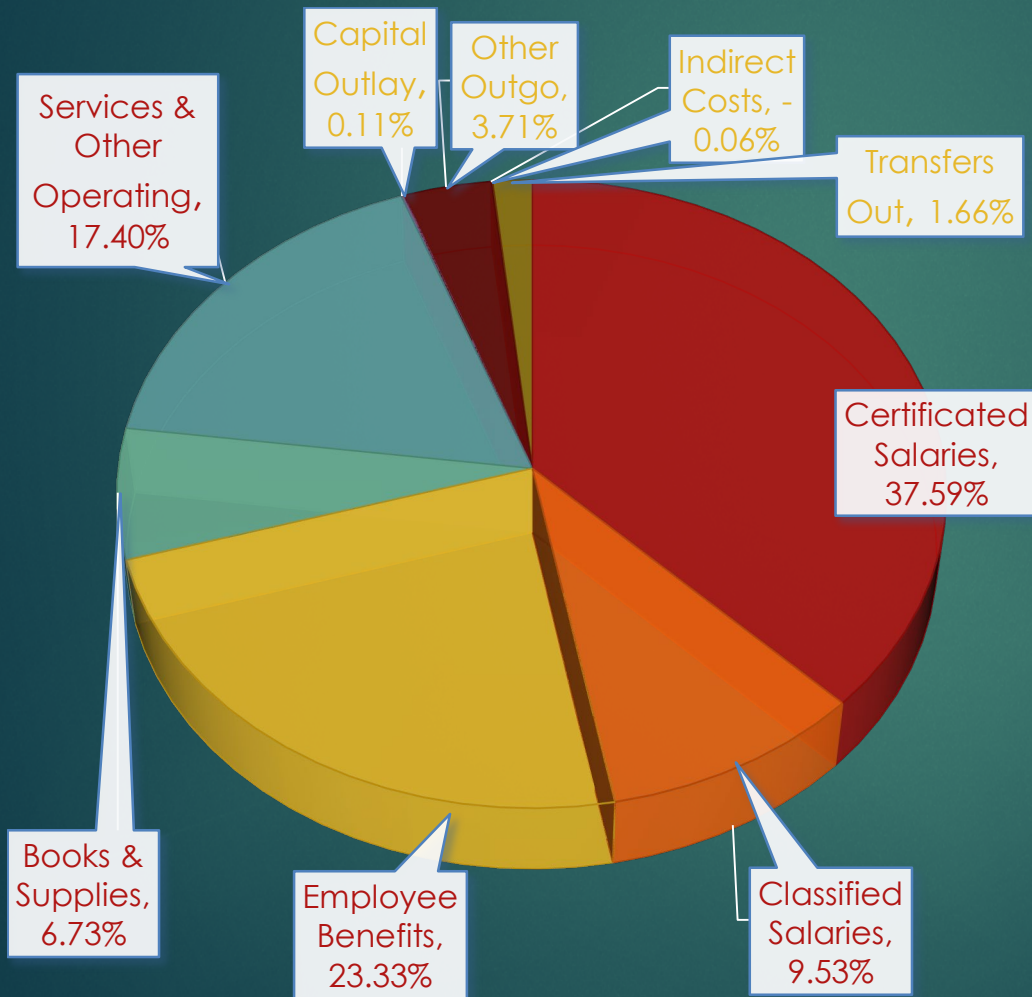


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

General Fund Expenditures 2020-21 Combined: Unrestricted & Restricted

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General Fund Expenditure Sources = \$154.7 million

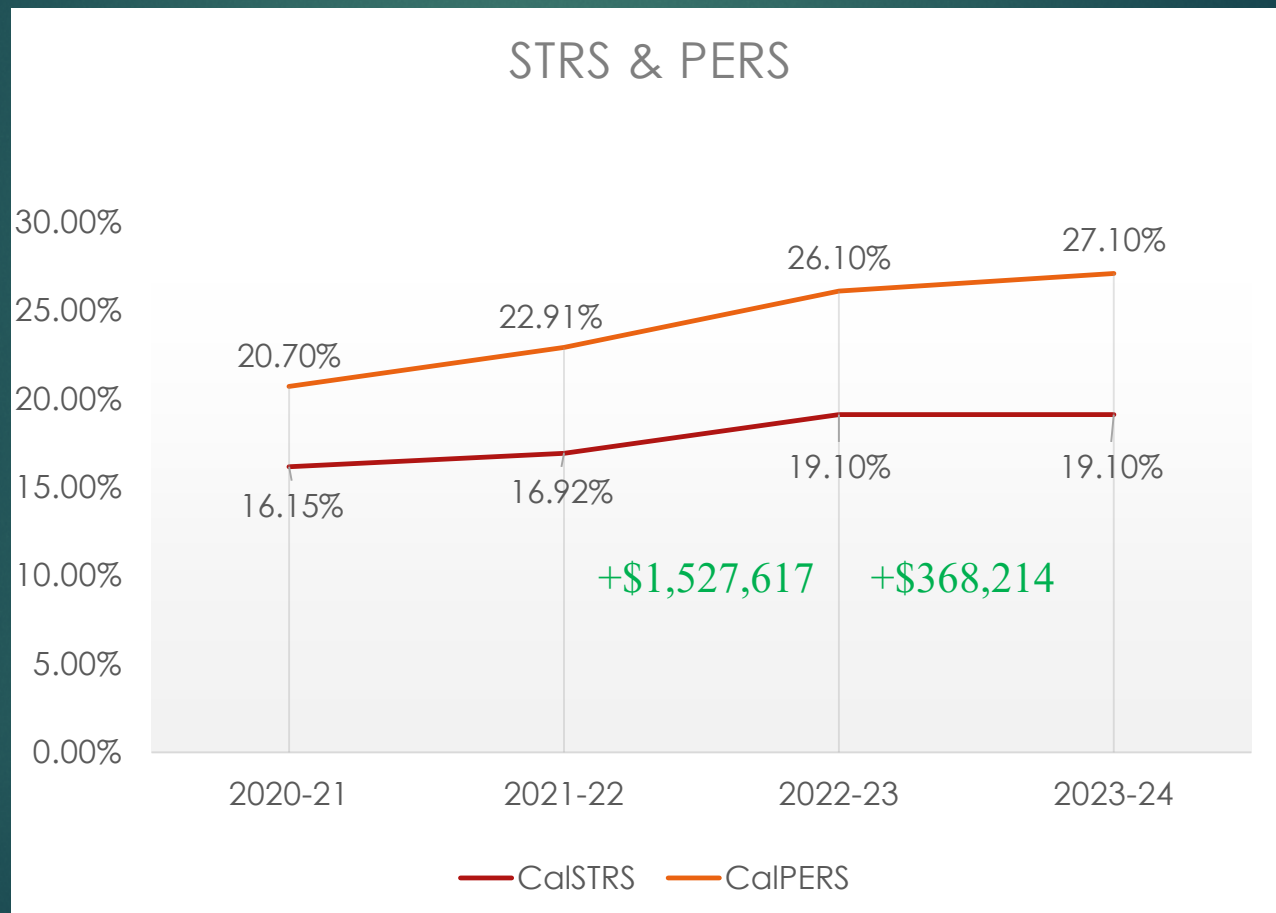


Expenditures	Projected Amount
Certificated Salaries	\$58,168,877
Classified Salaries	\$14,750,912
Employee Benefits	\$36,097,280
Books & Supplies	\$10,406,228
Services & Other Operating	\$26,925,999
Capital Outlay	\$167,807
Other Outgo	\$5,744,998
Indirect Costs	-\$98,543
Transfers Out	\$2,572,905
Total Expenditures	\$154,736,463

General Fund Expenditures

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► Pension Rates



General Fund Expenditures

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- ▶ Salaries & Benefits

- ▶ Includes Step & Column and Longevity

	Unrestricted FTE	Restricted FTE	Total FTE's
Certificated	422.50	72.40	494.90
Classified	182.79	105.68	288.46
Management/ Confidential	37.70	5.30	43.00
Total	642.99	183.38	826.36

General Fund Expenditures

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- ▶ Supplies, Contracts, and Capital Outlay
 - ▶ Contracts and other operating expenditures have been adjusted based on current information
 - ▶ Additional costs related to improving facilities, sanitization, cleaning supplies, personal protective equipment, student devices or hotspots, operational staffing or expense adjustments, or costs related to changes to instructional delivery model as a result of COVID-19 are included in the Budget
- ▶ One Time and New Funds
 - ▶ ESSER III \$9,593,326
 - ▶ In Person Instruction (IPI) Grant \$1,770,530
 - ▶ Expanded Learning Opportunities Grant (ELO) \$5,98,619
 - ▶ Educator Effectiveness \$1,811,728
 - ▶ Special Ed: ARP \$451,228
 - ▶ Special Ed: Dispute Resolution & Learning Recovery \$778,469
 - ▶ Special Ed: Early Intervention Preschool Grant \$531.147
- ▶ Indirect Cost rate is at 4.45%
- ▶ Other Outgo
 - ▶ Special Education payments to Santa Clara County Office of Education and other school districts for services

Other Financing Sources/Uses

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- ▶ Transfers-In of the General Fund
 - ▶ Restricted Lottery \$1,504,806
 - ▶ Amplify Science (K-5 science adoption)
 - ▶ Neighborhood Safety Unit (NSU) carryover at Katherine Smith & LeyVa \$50,843
 - ▶ Partnership with County of Santa Clara to provide social and leadership services to support PBIS

Other Financing Sources/Uses

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- ▶ Transfers-Out of the General Fund
 - ▶ Cafeteria Fund \$1,017,256
 - ▶ Restricted Lottery \$1,504,806
 - ▶ NSU carryover at Katherine Smith & LeyVa \$50,843

Multi-Year Projections

- ▶ MYP shows the current year plus 2 additional years
 - ▶ Accounts for one time funds that may have income in one year only
 - ▶ Projects changes in future year expenditures (step/column, pension)
 - ▶ Allows everyone to see how decisions made in current year affects future years
 - ▶ Reflects if the district is able to maintain a 3% required reserve each year
- ▶ Recognize that MYP are projections, not forecasts
 - ▶ Projections are expected to change as various factors change
 - ▶ Projections will change any time when underlying factors change
 - ▶ Therefore, plan to adjust as conditions change
 - ▶ May Revise will likely change many assumptions
 - ▶ The cause of most LEA insolvencies can be traced to a bad financial decision made in prosperous times that causes problems during lean financial times
 - ▶ Resist projecting one-time dollars to justify paying for ongoing expenditures

EVERGREEN SCHOOL DISTRICT
MULTI YEAR PROJECTIONS
FISCAL YEAR 2021-22 Second Interim Budget
March 9, 2022

	FISCAL YEAR 2021-22 BUDGET			FISCAL YEAR 2022-23 PROJECTED			FISCAL YEAR 2023-24 PROJECTED		
	UnRestricted	Restricted	Total	UnRestricted	Restricted	Total	UnRestricted	Restricted	Total
REVENUES:									
LCFF / Revenue Limit	\$ 95,539,941.00	\$ 5,420,349.00	\$ 100,960,290.00	\$ 83,208,136.00	\$ 5,709,260.00	\$ 88,917,396.00	\$ 85,428,066.60	\$ 5,915,370.00	\$ 91,343,436.60
Federal Revenue	\$ -	\$ 15,260,544.73	\$ 15,260,544.73	\$ -	\$ 4,780,554.66	\$ 4,780,554.66	\$ -	\$ 4,873,824.30	\$ 4,873,824.30
Other State Revenue	\$ 1,862,654.00	\$ 19,043,224.02	\$ 20,905,878.02	\$ 1,720,396.31	\$ 11,704,428.24	\$ 13,424,824.55	\$ 1,680,681.47	\$ 11,734,353.93	\$ 13,415,035.40
Other Local Revenue	\$ 3,535,921.35	\$ 3,058,001.00	\$ 6,593,922.35	\$ 3,535,921.35	\$ 2,061,764.98	\$ 5,597,686.33	\$ 3,535,921.35	\$ 2,136,034.98	\$ 5,671,956.33
Other Financing Sources (Transfers In)	\$ 19,725.00	\$ 1,555,648.74	\$ 1,575,373.74	\$ 19,725.00	\$ -	\$ 19,725.00	\$ 19,725.00	\$ -	\$ 19,725.00
Other Financing Sources (Contributions)	\$ (16,249,223.50)	\$ 16,249,223.50	\$ -	\$ (15,695,568.35)	\$ 15,695,568.35	\$ -	\$ (15,968,065.02)	\$ 15,968,065.02	\$ -
Total Revenues	\$ 84,709,017.85	\$ 60,586,990.99	\$ 145,296,008.84	\$ 72,788,610.31	\$ 39,951,576.23	\$ 112,740,186.54	\$ 74,696,329.40	\$ 40,627,648.24	\$ 115,323,977.63
EXPENDITURES:									
Certificated Salaries	\$ 44,933,128.20	\$ 13,235,748.83	\$ 58,168,877.03	\$ 43,345,113.74	\$ 8,279,248.90	\$ 51,624,362.64	\$ 42,472,207.19	\$ 8,406,724.30	\$ 50,878,931.48
Classified Salaries	\$ 8,725,103.31	\$ 6,025,808.57	\$ 14,750,911.88	\$ 8,886,818.13	\$ 4,844,029.47	\$ 13,730,847.60	\$ 8,866,993.70	\$ 4,928,304.32	\$ 13,795,298.02
Employee Benefits	\$ 22,850,415.98	\$ 13,246,864.05	\$ 36,097,280.03	\$ 23,442,365.53	\$ 11,867,532.38	\$ 35,309,897.91	\$ 23,005,988.78	\$ 11,983,315.22	\$ 34,989,304.00
Books & Supplies	\$ 3,536,649.27	\$ 6,869,578.81	\$ 10,406,228.08	\$ 2,651,468.27	\$ 1,422,514.14	\$ 4,073,982.41	\$ 2,922,153.27	\$ 1,476,626.14	\$ 4,398,779.41
Other Operating Expenditures	\$ 7,510,505.77	\$ 19,415,493.60	\$ 26,925,999.37	\$ 6,905,505.77	\$ 6,385,798.37	\$ 13,291,304.14	\$ 6,725,505.77	\$ 6,355,798.37	\$ 13,081,304.14
Capital Outlay	\$ 57,700.00	\$ 110,107.03	\$ 167,807.03	\$ 40,700.00	\$ 226,777.00	\$ 267,477.00	\$ 40,700.00	\$ 226,777.00	\$ 267,477.00
Other Outgo	\$ 674,788.00	\$ 5,070,210.00	\$ 5,744,998.00	\$ 674,788.00	\$ 4,529,277.82	\$ 5,204,065.82	\$ 674,788.00	\$ 4,529,277.82	\$ 5,204,065.82
Direct Support/Indirect Cost	\$ (1,166,050.90)	\$ 1,067,507.68	\$ (98,543.22)	\$ (1,298,264.69)	\$ 1,013,267.83	\$ (284,996.86)	\$ (1,411,141.62)	\$ 1,096,144.76	\$ (314,996.86)
Other Financing Sources	\$ 1,017,256.42	\$ 1,555,649.00	\$ 2,572,905.42	\$ 1,017,256.42	\$ 1,555,649.00	\$ 2,572,905.42	\$ 1,017,256.42	\$ 1,555,649.00	\$ 2,572,905.42
Total Expenditures	\$ 88,139,496.05	\$ 66,596,967.57	\$ 154,736,463.62	\$ 85,665,751.16	\$ 40,124,094.92	\$ 125,789,846.08	\$ 84,314,451.50	\$ 40,558,616.93	\$ 124,873,068.43
Revenue over Expenditures	\$ (3,430,478.20)	\$ (6,009,976.58)	\$ (9,440,454.78)	\$ (12,877,140.85)	\$ (172,518.69)	\$ (13,049,659.54)	\$ (9,618,122.11)	\$ 69,031.31	\$ (9,549,090.80)
Beginning Fund Balance	\$ 29,692,198.72	\$ 8,444,394.95	\$ 38,136,593.67	\$ 26,261,720.52	\$ 2,434,418.37	\$ 28,696,138.89	\$ 13,384,579.67	\$ 2,261,899.68	\$ 15,646,479.35
Ending Fund Balance	\$ 26,261,720.52	\$ 2,434,418.37	\$ 28,696,138.89	\$ 13,384,579.67	\$ 2,261,899.68	\$ 15,646,479.35	\$ 3,766,457.56	\$ 2,330,930.99	\$ 6,097,388.55
Fund Balance Reserve	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
Designated 3% for Economic Uncertainty	\$ 4,642,093.91	\$ -	\$ 4,642,093.91	\$ 3,773,695.38	\$ -	\$ 3,773,695.38	\$ 3,746,192.05	\$ -	\$ 3,746,192.05
Fund Balance Designation	\$ 1,114,257.94	\$ 2,434,418.37	\$ 3,548,676.31	\$ 433,000.00	\$ 2,261,899.68	\$ 2,694,899.68	\$ (0.00)	\$ 2,330,930.99	\$ 2,330,930.99
Undesignated Unappropriated Balance	\$ 20,490,368.67	\$ -	\$ 20,490,368.67	\$ 9,162,884.28	\$ -	\$ 9,162,884.28	\$ 5,265.51	\$ -	\$ 5,265.51
Total Available Reserves	\$ 25,132,462.58	\$ -	\$ 25,132,462.58	\$ 12,936,579.67	\$ -	\$ 12,936,579.67	\$ 3,751,457.56	\$ -	\$ 3,751,457.56

Total available reserves - by percentage 16.24% 10.28% 3.00%

Revenue- Unrestricted

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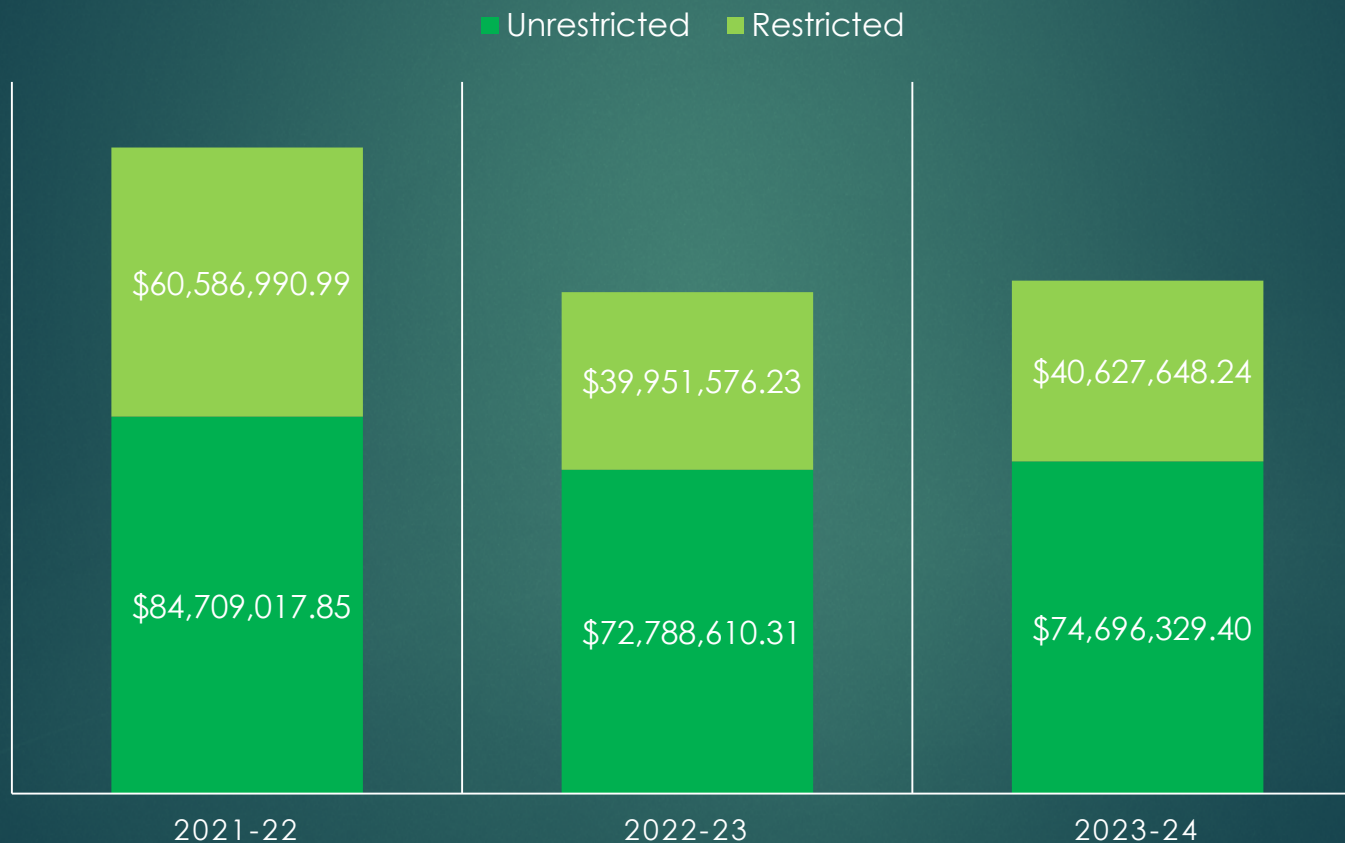
	2021-22	2022-23	2023-24	
LCFF Sources	\$95,539,941	\$83,208,136	\$85,428,067	<ul style="list-style-type: none"> COLA ADA Fiscal cliff
Federal	\$0	\$0	\$0	
State	\$1,862,654	\$1,720,396	\$1,680,681	Lottery \$163/ADA
Local	\$3,535,921	\$3,535,921	\$3,535,921	Parcel Tax revenue, Interest earnings
Transfers In	\$19,725	\$19,725	\$19,725	Developer Fees
Contributions	-\$16,249,224	-\$15,695,568	-\$15,968,065	Contributions to RRM & Spec Ed
Total	\$84,709,017	\$72,788,610	\$74,696,329	

Revenue- Restricted

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	2021-22	2022-23	2023-24	
LCFF Sources	\$5,420,349	\$5,709,260	\$5,915,370	COLA for Special Ed
Federal	\$15,260,544	\$4,780,555	\$4,873,824	Reduce all 1x COVID funds
State	\$19,043,224	\$11,704,428	\$11,734,354	<ul style="list-style-type: none"> • Lottery \$65/ADA • Reduce all 1x COVID funds
Local	\$3,058,001	\$2,061,765	\$2,136,035	Reduce carryover funds
Transfers In	\$1,555,649	\$0	\$0	Was 1x transfers only
Contributions	\$16,249,224	\$15,695,568	\$15,968,065	Matches unrestricted
Total	\$60,586,991	\$39,951,576	\$40,627,648	

Unrestricted & Restricted Revenues Combined



Expenditures - Unrestricted

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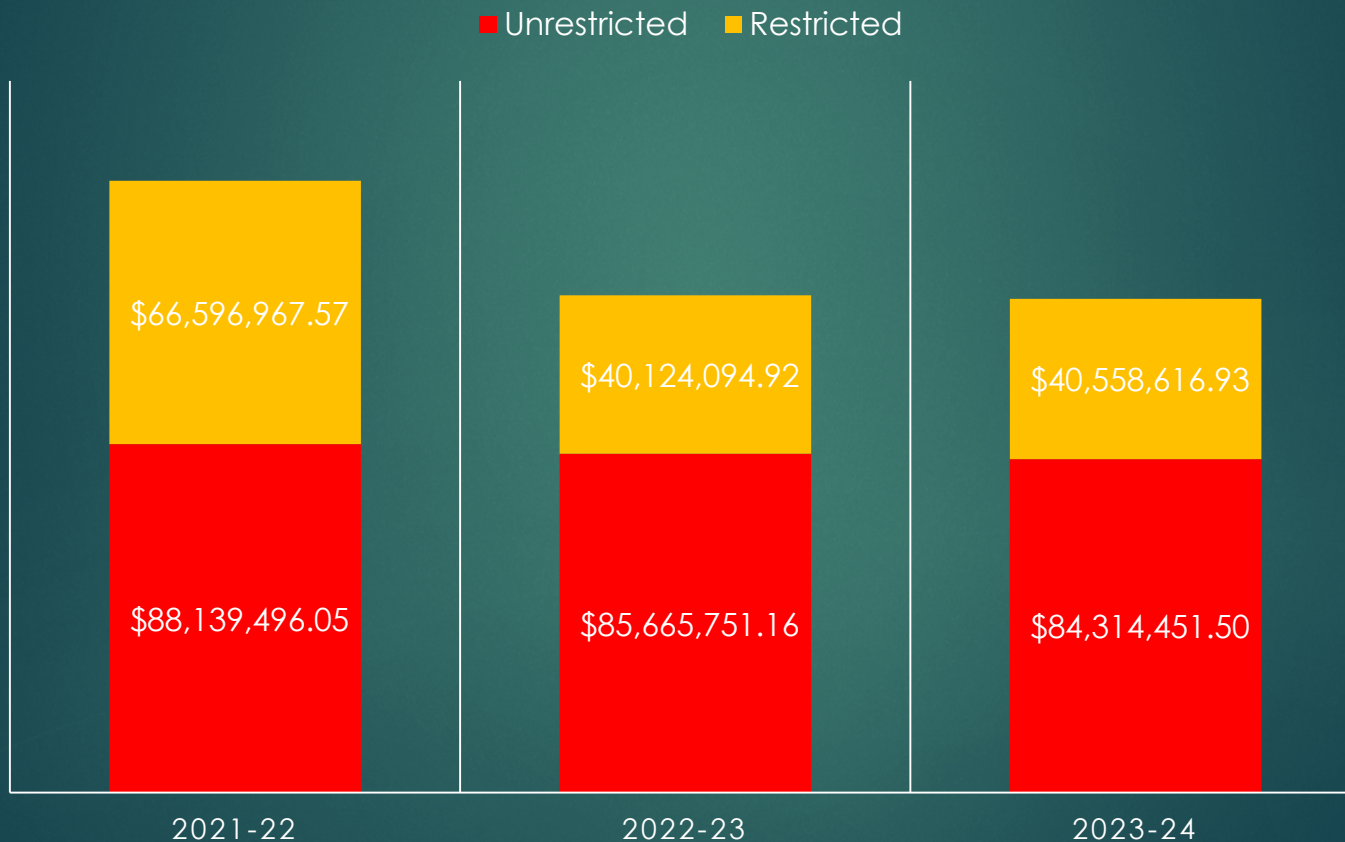
	2021-22	2022-23	2023-24	
Certificated Salaries	\$44,933,128	\$43,345,114	\$42,472,207	<ul style="list-style-type: none"> • Step/Column • Reduce FTE due to declining enrollment • Reduction 1 Principal FTE due to a site closure 2023-24
Classified Salaries	\$8,725,103	\$8,886,818	\$8,866,994	<ul style="list-style-type: none"> • Step/Column • Reductions due to 1 site closure 2023-24 (Site admin, health, custodial staff)
Employee Benefits	\$22,850,417	\$23,442,366	\$23,005,989	<ul style="list-style-type: none"> • Pension increases • Declining enrollment reductions • Reductions due to site closure
Books & Supplies	\$3,536,649	\$2,651,468	\$2,922,153	Balance site/dept budgets
Other Operating Expenditures	\$7,510,506	\$6,905,506	\$6,725,506	Balance site/dept budgets
Capital Outlay	\$57,700	\$40,700	\$40,700	Balance site/dept budgets
Other Outgo	\$674,788	\$674,788	\$674,788	East Valley School Transportation contract
Indirect Costs	-\$1,166,051	-\$1,298,265	-\$1,411,141	
Transfers Out	\$1,017,256	\$1,017,256	\$1,017,256	Contribution to Other Funds
Total	\$88,139,496	\$85,665,751	\$84,314,452	

Expenditures - Restricted

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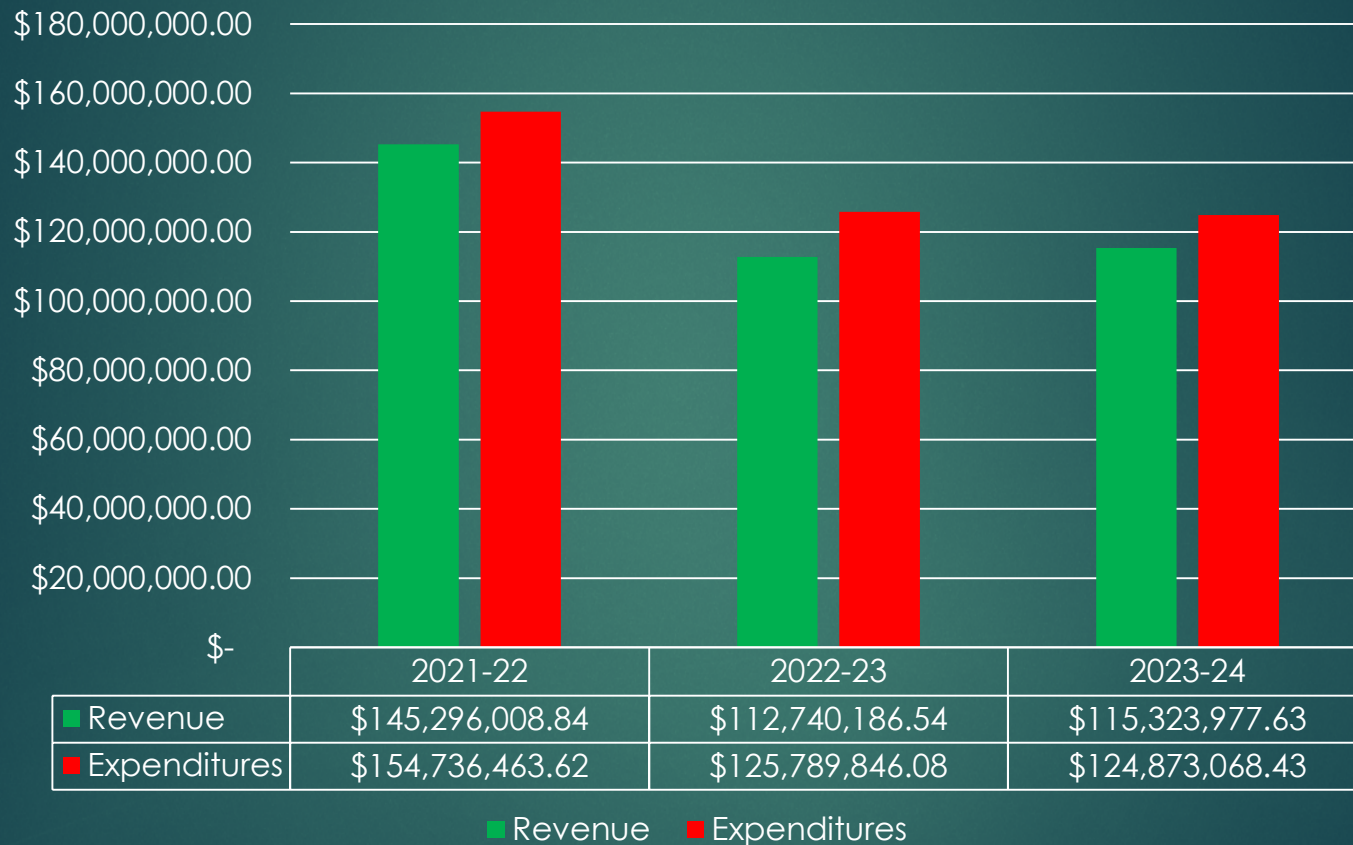
	2021-22	2022-23	2023-24	
Certificated Salaries	\$13,235,749	\$8,279,249	\$8,406,724	<ul style="list-style-type: none"> • Step/Column • Reduce all 1x funds (ESSER III, IPI Grant, ELO, Educator Effectiveness) • Reduce all carryover funds (Title I, II, III)
Classified Salaries	\$6,025,809	\$4,844,029	\$4,928,304	<ul style="list-style-type: none"> • Same as above
Employee Benefits	\$13,246,864	\$11,867,533	\$11,983,315	<ul style="list-style-type: none"> • Same as above
Books & Supplies	\$6,869,579	\$1,422,514	\$1,476,626	<ul style="list-style-type: none"> • Same as above • Reduce 1x Lottery contribution for Amplify
Other Operating Expenditures	\$19,415,493	\$6,385,798	\$6,355,799	<ul style="list-style-type: none"> • Same as above • Increased SpEd \$300K/year
Capital Outlay	\$110,107	\$226,777	\$226,777	<ul style="list-style-type: none"> • Same as above • Reduce 1x contribution for HVAC • Balance site/dept budgets
Other Outgo	\$5,070,210	\$4,529,278	\$4,529,278	<ul style="list-style-type: none"> • Reduce all 1x funds (ESSER III, IPI Grant, ELO, Educator Effectiveness) • Reduce all carryover funds (Title I, II, III)
Indirect Costs	\$1,067,508	\$1,013,268	\$1,096,145	<ul style="list-style-type: none"> • Reduce all 1x funds (ESSER III, IPI Grant, ELO, Educator Effectiveness) • Reduce all carryover funds (Title I, II, III)
Transfers Out	\$1,555,649	\$1,555,649	\$1,555,649	<ul style="list-style-type: none"> • Contributions to Lottery account
Total	\$66,596,968	\$40,124,095	\$40,558,617	

Unrestricted & Restricted Expenditures Combined



Revenue vs. Expenditures

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Second Interim Budget Fund Balance

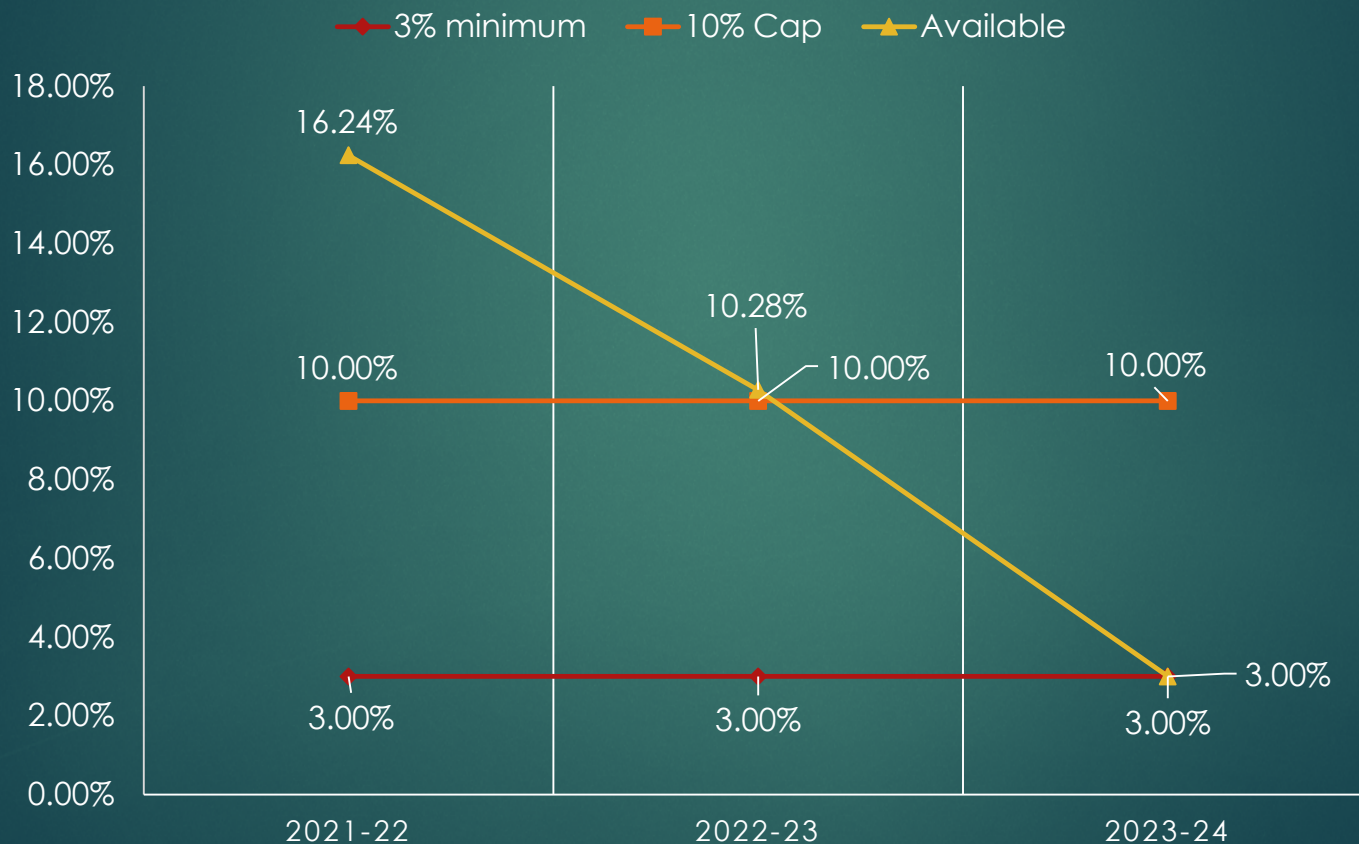
- ▶ 3% reserve for Economic Uncertainties = ~~\$4,317,537~~ \$4,642,094
- ▶ Set asides:
 - ▶ ~~\$15,686 Superintendent Contract (Half Year)~~
 - ▶ \$320,000 Transportation Fleet
 - ▶ \$113,000 Legal Fees
 - ▶ ~~\$2,200,000 Additional Special Education Costs~~
 - ▶ ~~\$1,407,968~~ \$681,258 LCFF Supplemental Carryover
 - ▶ ~~\$106,315 Data Coordinator (50% Unrestricted 50% LCFF Supp)~~
 - ▶ ~~\$70,869 Payroll Department restructure~~
 - ▶ ~~\$50,000 Superintendent Search~~
- ▶ Undesignated/Unappropriated Amount = ~~\$14,471,227~~ \$20,490,369

General Fund Reserve levels

- ▶ Pursuant to AB 1200 the reserve requirement is a required *minimum* not a maximum
 - ▶ The 3% reserve requirement for most districts represents about two weeks of payroll costs
- ▶ The reserve is one-time money
 - ▶ If the reserve is used it takes reductions of double the size in the following years to restore
- ▶ Most financial problems are multi-year
- ▶ Senate Bill 751 (Chapter 674) set a threshold for triggering a cap on district reserves to 10% for the school year 2022-23

Reserves in the Multi-Year Projection

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Interim Status

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- ▶ Interim reports must include a certification of whether or not a district is able to meet financial obligations
- ▶ Certifications:
 - ▶ Positive – district will meet its financial obligations for the current and two subsequent fiscal years
 - ▶ Qualified – district may not meet its financial obligations for the current or two subsequent years
 - ▶ Negative – district is unable to meet its financial obligations for the remainder of the current year or for the subsequent years

Next Steps

- ▶ Approve the Second Interim Budget for 2021/22
 - ▶ The Budget will be sent to the Santa Clara County Office of Education for review once the Board takes action
- ▶ Staff will update the Board as new information becomes available from the State
 - ▶ Revise budget based on May Revise for the Adopted Budget 2022/23
- ▶ Monitor deficit spending
- ▶ Audit the year ending June 30, 2022
- ▶ Prepare Adopted Budget – due June 30, 2022

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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2022

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Victoria Knutson

Telephone: 408-270-6800

Title: Chief Business Officer

E-mail: vknutson@eesd.org

Criteria and Standards Review Summary

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	96,107,241.00	95,913,436.00	60,237,064.36	95,539,941.00	(373,495.00)	-0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,906,489.00	1,862,461.76	1,415,517.40	1,862,654.00	192.24	0.0%
4) Other Local Revenue		8600-8799	3,526,181.00	3,525,921.35	1,858,503.57	3,535,921.35	10,000.00	0.3%
5) TOTAL, REVENUES			101,539,911.00	101,301,819.11	63,511,085.33	100,938,516.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,892,471.00	45,784,373.94	22,928,875.89	44,933,128.20	851,245.74	1.9%
2) Classified Salaries		2000-2999	7,886,374.00	9,144,368.31	4,757,425.21	8,725,103.31	419,265.00	4.6%
3) Employee Benefits		3000-3999	22,950,755.00	24,276,477.53	12,716,540.64	22,850,415.98	1,426,061.55	5.9%
4) Books and Supplies		4000-4999	3,195,194.00	3,990,246.40	1,720,174.32	3,536,649.27	453,597.13	11.4%
5) Services and Other Operating Expenditures		5000-5999	4,965,403.00	7,513,293.89	4,148,334.99	7,510,505.77	2,788.12	0.0%
6) Capital Outlay		6000-6999	0.00	17,000.00	18,782.34	57,700.00	(40,700.00)	-239.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	770,000.00	674,788.00	(10,000.00)	674,788.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(402,289.00)	(855,158.25)	0.00	(1,166,050.90)	310,892.65	-36.4%
9) TOTAL, EXPENDITURES			85,257,908.00	90,545,389.82	46,280,133.39	87,122,239.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,282,003.00	10,756,429.29	17,230,951.94	13,816,276.72		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	19,725.00	19,725.00	New
b) Transfers Out		7600-7629	853,842.00	787,882.97	0.00	1,017,256.42	(229,373.45)	-29.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,313,191.00)	(16,573,142.64)	0.00	(16,249,223.50)	323,919.14	-2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,167,033.00)	(17,361,025.61)	0.00	(17,246,754.92)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,114,970.00	(6,604,596.32)	17,230,951.94	(3,430,478.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,692,198.72	29,692,198.72		29,692,198.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,692,198.72	29,692,198.72		29,692,198.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,692,198.72	29,692,198.72		29,692,198.72		
2) Ending Balance, June 30 (E + F1e)			31,807,168.72	23,087,602.40		26,261,720.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	4,268,151.50		1,114,257.94		
Transportation Fleet	0000	9780		320,000.00				
Legal Fees	0000	9780		113,000.00				
Additional Special Education Contributi	0000	9780		2,200,000.00				
LCFF Supplemental Carryover	0000	9780		1,407,967.50				
Data Coordinator - 50% Unrestricted G	0000	9780		53,157.50				
Data Coordinator - 50% LCFF Supplen	0000	9780		53,157.50				
Payroll Department staff restructure	0000	9780		70,869.00				
Superintendent Search	0000	9780		50,000.00				
Transportation Fleet	0000	9780				320,000.00		
Legal Fees	0000	9780				113,000.00		
LCFF Supplemental Carryover	0000	9780				681,257.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,878,479.26	4,317,536.59		4,642,093.91		
Unassigned/Unappropriated Amount		9790	27,913,689.46	14,486,914.31		20,490,368.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,080,293.00	5,080,293.00	0.00	5,420,349.00	340,056.00	6.7%
2) Federal Revenue		8100-8299	13,724,663.00	14,295,435.00	2,610,200.70	15,260,544.73	965,109.73	6.8%
3) Other State Revenue		8300-8599	7,524,329.00	9,496,934.96	6,254,606.02	19,043,224.02	9,546,289.06	100.5%
4) Other Local Revenue		8600-8799	2,968,215.00	1,728,698.00	1,599,748.82	3,058,001.00	1,329,303.00	76.9%
5) TOTAL, REVENUES			29,297,500.00	30,601,360.96	10,464,555.54	42,782,118.75		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,940,632.00	10,080,172.00	4,448,260.45	13,235,748.83	(3,155,576.83)	-31.3%
2) Classified Salaries		2000-2999	3,648,588.37	3,252,301.37	2,341,177.74	6,025,808.57	(2,773,507.20)	-85.3%
3) Employee Benefits		3000-3999	10,282,572.63	10,798,689.83	2,845,274.41	13,246,864.05	(2,448,174.22)	-22.7%
4) Books and Supplies		4000-4999	12,479,862.00	6,534,095.00	719,503.61	6,869,578.81	(335,483.81)	-5.1%
5) Services and Other Operating Expenditures		5000-5999	5,261,913.00	11,944,139.96	2,451,982.10	19,415,493.60	(7,471,353.64)	-62.6%
6) Capital Outlay		6000-6999	0.00	3,423,296.03	595,152.84	110,107.03	3,313,189.00	96.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,232,226.00	4,232,226.00	402,610.00	5,070,210.00	(837,984.00)	-19.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	325,098.00	764,044.28	0.00	1,067,507.68	(303,463.40)	-39.7%
9) TOTAL, EXPENDITURES			43,170,892.00	51,028,964.47	13,803,961.15	65,041,318.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,873,392.00)	(20,427,603.51)	(3,339,405.61)	(22,259,199.82)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,555,649.00	1,733,704.28	1,555,648.74	(0.26)	0.0%
b) Transfers Out		7600-7629	0.00	1,555,649.00	1,733,704.28	1,555,649.00	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	13,313,191.00	16,573,142.64	0.00	16,249,223.50	(323,919.14)	-2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,313,191.00	16,573,142.64	0.00	16,249,223.24		

Description	Resource Codes	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)			(560,201.00)	(3,854,460.87)	(3,339,405.61)	(6,009,976.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,444,394.95	8,444,394.95		8,444,394.95	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)			8,444,394.95	8,444,394.95		8,444,394.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,444,394.95	8,444,394.95		8,444,394.95		
2) Ending Balance, June 30 (E + F1e)			7,884,193.95	4,589,934.08		2,434,418.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,519,371.03	4,589,935.40		2,434,418.63		
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	(635,177.08)	(1.32)		(0.26)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	101,187,534.00	100,993,729.00	60,237,064.36	100,960,290.00	(33,439.00)	0.0%
2) Federal Revenue		8100-8299	13,724,663.00	14,295,435.00	2,610,200.70	15,260,544.73	965,109.73	6.8%
3) Other State Revenue		8300-8599	9,430,818.00	11,359,396.72	7,670,123.42	20,905,878.02	9,546,481.30	84.0%
4) Other Local Revenue		8600-8799	6,494,396.00	5,254,619.35	3,458,252.39	6,593,922.35	1,339,303.00	25.5%
5) TOTAL, REVENUES			130,837,411.00	131,903,180.07	73,975,640.87	143,720,635.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,833,103.00	55,864,545.94	27,377,136.34	58,168,877.03	(2,304,331.09)	-4.1%
2) Classified Salaries		2000-2999	11,534,962.37	12,396,669.68	7,098,602.95	14,750,911.88	(2,354,242.20)	-19.0%
3) Employee Benefits		3000-3999	33,233,327.63	35,075,167.36	15,561,815.05	36,097,280.03	(1,022,112.67)	-2.9%
4) Books and Supplies		4000-4999	15,675,056.00	10,524,341.40	2,439,677.93	10,406,228.08	118,113.32	1.1%
5) Services and Other Operating Expenditures		5000-5999	10,227,316.00	19,457,433.85	6,600,317.09	26,925,999.37	(7,468,565.52)	-38.4%
6) Capital Outlay		6000-6999	0.00	3,440,296.03	613,935.18	167,807.03	3,272,489.00	95.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,002,226.00	4,907,014.00	392,610.00	5,744,998.00	(837,984.00)	-17.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(77,191.00)	(91,113.97)	0.00	(98,543.22)	7,429.25	-8.2%
9) TOTAL, EXPENDITURES			128,428,800.00	141,574,354.29	60,084,094.54	152,163,558.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,408,611.00	(9,671,174.22)	13,891,546.33	(8,442,923.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,555,649.00	1,733,704.28	1,575,373.74	19,724.74	1.3%
b) Transfers Out		7600-7629	853,842.00	2,343,531.97	1,733,704.28	2,572,905.42	(229,373.45)	-9.8%
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			(853,842.00)	(787,882.97)	0.00	(997,531.68)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,554,769.00	(10,459,057.19)	13,891,546.33	(9,440,454.78)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,136,593.67	38,136,593.67		38,136,593.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,136,593.67	38,136,593.67		38,136,593.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,136,593.67	38,136,593.67		38,136,593.67		
2) Ending Balance, June 30 (E + F1e)			39,691,362.67	27,677,536.48		28,696,138.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,519,371.03	4,589,935.40		2,434,418.63		
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	4,268,151.50		1,114,257.94		
Transportation Fleet	0000	9780		320,000.00				
Legal Fees	0000	9780		113,000.00				
Additional Special Education Contributi	0000	9780		2,200,000.00				
LCFF Supplemental Carryover	0000	9780		1,407,967.50				
Data Coordinator - 50% Unrestricted G	0000	9780		53,157.50				
Data Coordinator - 50% LCFF Supplen	0000	9780		53,157.50				
Payroll Department staff restructure	0000	9780		70,869.00				
Superintendent Search	0000	9780		50,000.00				
Transportation Fleet	0000	9780				320,000.00		
Legal Fees	0000	9780				113,000.00		
LCFF Supplemental Carryover	0000	9780				681,257.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,878,479.26	4,317,536.59		4,642,093.91		
Unassigned/Unappropriated Amount		9790	27,278,512.38	14,486,912.99		20,490,368.41		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,079,000.00	2,461,109.00	1,477,762.10	2,461,109.00	0.00	0.0%
3) Other State Revenue		8300-8599	164,000.00	186,352.00	80,779.94	186,352.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,989.00	185,500.00	51,510.26	130,500.00	(55,000.00)	-29.6%
5) TOTAL, REVENUES			1,307,989.00	2,832,961.00	1,610,052.30	2,777,961.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,031,179.00	1,042,093.00	636,532.70	1,116,995.00	(74,902.00)	-7.2%
3) Employee Benefits		3000-3999	625,662.00	664,747.00	391,676.17	656,089.42	8,657.58	1.3%
4) Books and Supplies		4000-4999	423,659.00	1,667,425.00	655,694.41	1,726,925.00	(59,500.00)	-3.6%
5) Services and Other Operating Expenditures		5000-5999	4,140.00	155,465.00	96,337.87	196,665.00	(41,200.00)	-26.5%
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	77,191.00	91,113.97	0.00	98,543.00	(7,429.03)	-8.2%
9) TOTAL, EXPENDITURES			2,161,831.00	3,620,843.97	1,780,241.15	3,795,217.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(853,842.00)	(787,882.97)	(170,188.85)	(1,017,256.42)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	853,842.00	787,882.97	0.00	1,017,256.42	229,373.45	29.1%
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			853,842.00	787,882.97	0.00	1,017,256.42		

Description	Resource Codes	Object Codes	Original Budget (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	(170,188.85)	0.00		
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		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	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)
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	15.00	15.00	0.02	15.00	0.00	0.0%
5) TOTAL, REVENUES			15.00	15.00	0.02	15.00		
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	32.00	32.00	0.00	32.00	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			32.00	32.00	0.00	32.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17.00)	(17.00)	0.02	(17.00)		
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)			(17.00)	(17.00)	0.02	(17.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10.09	10.09		10.09	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)			10.09	10.09		10.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10.09	10.09		10.09		
2) Ending Balance, June 30 (E + F1e)			(6.91)	(6.91)		(6.91)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(6.91)	(6.91)		(6.91)		

Description	Resource Codes	Object Codes	Original Budget (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	0.97	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.97	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	0.97	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.97	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	487.52	487.52		487.52	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)			487.52	487.52		487.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487.52	487.52		487.52		
2) Ending Balance, June 30 (E + F1e)			487.52	487.52		487.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	487.52	487.52		487.52		
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)
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	776,000.00	560,000.00	114,884.09	560,000.00	0.00	0.0%
5) TOTAL, REVENUES			776,000.00	560,000.00	114,884.09	560,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	256,425.00	107,507.50	63,614.88	107,507.50	0.00	0.0%
3) Employee Benefits		3000-3999	144,352.00	56,123.73	30,401.04	58,253.93	(2,130.20)	-3.8%
4) Books and Supplies		4000-4999	73,300.00	10,419,304.61	9,026,303.47	10,501,954.61	(82,650.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	12,700.00	273,289.92	174,902.38	488,289.92	(215,000.00)	-78.7%
6) Capital Outlay		6000-6999	24,476,600.00	21,330,975.56	4,863,873.93	13,137,333.36	8,193,642.20	38.4%
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			24,963,377.00	32,187,201.32	14,159,095.70	24,293,339.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,187,377.00)	(31,627,201.32)	(14,044,211.61)	(23,733,339.32)		
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)			(24,187,377.00)	(31,627,201.32)	(14,044,211.61)	(23,733,339.32)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,882,835.28	61,882,835.28		61,882,835.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,882,835.28	61,882,835.28		61,882,835.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,882,835.28	61,882,835.28		61,882,835.28		
2) Ending Balance, June 30 (E + F1e)			37,695,458.28	30,255,633.96		38,149,495.96		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	37,695,458.28	30,255,633.96		38,149,495.96		
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)
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	675,000.00	675,000.00	216,826.04	695,000.00	20,000.00	3.0%
5) TOTAL, REVENUES			675,000.00	675,000.00	216,826.04	695,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,500.00	19,500.00	0.00	19,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	850,000.00	850,000.00	0.00	850,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			869,500.00	869,500.00	0.00	869,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(194,500.00)	(194,500.00)	216,826.04	(174,500.00)		
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	19,725.00	(19,725.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(19,725.00)		

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)			(194,500.00)	(194,500.00)	216,826.04	(194,225.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,035,689.80	3,035,689.80		3,035,689.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,035,689.80	3,035,689.80		3,035,689.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,035,689.80	3,035,689.80		3,035,689.80		
2) Ending Balance, June 30 (E + F1e)			2,841,189.80	2,841,189.80		2,841,464.80		
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	1,086,177.90	1,086,177.90		1,078,452.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,755,011.90	1,755,011.90		1,763,011.90		
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)
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	74,000.00	74,000.00	51,603.91	90,109.00	16,109.00	21.8%
4) Other Local Revenue		8600-8799	13,002,044.00	13,002,044.00	11,586,916.13	17,059,676.00	4,057,632.00	31.2%
5) TOTAL, REVENUES			13,076,044.00	13,076,044.00	11,638,520.04	17,149,785.00		
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	14,952,450.00	14,952,450.00	14,075,958.89	16,417,797.00	(1,465,347.00)	-9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,952,450.00	14,952,450.00	14,075,958.89	16,417,797.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,876,406.00)	(1,876,406.00)	(2,437,438.85)	731,988.00		
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)			(1,876,406.00)	(1,876,406.00)	(2,437,438.85)	731,988.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,517,334.01	14,517,334.01		14,517,334.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,517,334.01	14,517,334.01		14,517,334.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,517,334.01	14,517,334.01		14,517,334.01		
2) Ending Balance, June 30 (E + F1e)			12,640,928.01	12,640,928.01		15,249,322.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	12,617,398.46	12,617,398.46		15,225,792.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	23,529.55	23,529.55		23,529.55		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	1,539.43	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	1,539.43	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	1,539.43	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	1,539.43	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,444,781.93	1,444,781.93		1,444,781.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,444,781.93	1,444,781.93		1,444,781.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,444,781.93	1,444,781.93		1,444,781.93		
2) Ending Balance, June 30 (E + F1e)			1,454,781.93	1,454,781.93		1,454,781.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,454,781.93	1,454,781.93		1,454,781.93		
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)
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	0.65	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.65	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.65	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 NET POSITION (C + D4)			0.00	0.00	0.65	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	327.25	327.25		327.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327.25	327.25		327.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			327.25	327.25		327.25		
2) Ending Net Position, June 30 (E + F1e)			327.25	327.25		327.25		
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	327.25	327.25		327.25		

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)	10,091.85	10,091.85	8,316.22	10,091.85	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,091.85	10,091.85	8,316.22	10,091.85	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	116.66	116.66	45.24	45.24	(71.42)	-61%
c. Special Education-NPS/LCI	0.00	0.00	1.78	1.78	1.78	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	116.66	116.66	47.02	47.02	(69.64)	-60%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,208.51	10,208.51	8,363.24	10,138.87	(69.64)	-1%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			21,150,043.43	22,470,272.30	28,186,203.05	28,781,295.70	24,632,936.80	30,856,248.56	40,633,321.92	48,759,836.68
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,233,160.00	2,233,160.00	5,206,791.00	4,019,688.00	4,019,688.00	5,206,790.00	4,019,688.00	3,962,283.00
Property Taxes	8020-8079		363,296.92		199,447.80	2,755,333.83	9,909,513.10	11,206,759.48	8,863,748.23	493,135.27
Miscellaneous Funds	8080-8099									575,604.00
Federal Revenue	8100-8299		31,919.82	718,708.72	3,683,681.05	(3,107,599.58)	6,863.33	625,053.34	651,574.02	9,221.94
Other State Revenue	8300-8599				652,091.47	1,059,512.18	1,459,862.70	2,680,825.07	3,532,773.40	308,333.39
Other Local Revenue	8600-8799		26,410.52	61,073.26	101,286.46	140,947.58	872,023.76	95,202.97	446,366.44	321,441.44
Interfund Transfers In	8910-8929					1,733,704.28				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,654,787.26	3,012,941.98	9,843,297.78	6,601,586.29	16,267,950.89	19,814,630.86	17,514,150.09	5,670,019.04
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		893,051.17	849,846.69	5,009,750.27	5,116,518.57	5,152,847.33	5,170,845.10	5,184,277.21	5,183,676.91
Classified Salaries	2000-2999		555,059.12	928,783.54	1,107,001.79	1,131,212.93	1,126,740.11	1,151,783.51	1,098,021.95	1,313,957.43
Employee Benefits	3000-3999		1,372,376.65	1,567,297.47	2,510,427.66	2,512,352.91	2,523,182.42	2,536,737.27	2,539,440.67	2,532,373.06
Books and Supplies	4000-4999		(53,850.70)	283,447.29	167,336.06	1,436,746.34	193,832.57	156,538.02	255,628.35	212,522.43
Services	5000-5999		184,990.37	1,972,600.32	651,893.75	1,403,920.97	1,156,582.65	645,565.05	584,763.98	922,237.70
Capital Outlay	6000-6599		(600.00)		40,345.79	(600.00)	20,700.88	301,141.51	252,947.00	12,851.56
Other Outgo	7000-7499		(10,000.00)	260,659.00		141,951.00		123,856.00	(123,856.00)	123,856.00
Interfund Transfers Out	7600-7629					1,733,704.28				
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,941,026.61	5,862,634.31	9,486,755.32	13,475,807.00	10,173,885.96	10,086,466.46	9,791,223.16	10,301,475.09
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		3,801,860.60	10,231,127.23	167,406.00	3,774,438.00			113,053.00	(12,944.61)
Due From Other Funds	9310				(50,000.00)	(2,336,178.27)	2,336,178.27			
Stores	9320				1,101.86	(15,413.01)	8,672.13	10,471.65		
Prepaid Expenditures	9330					(663,904.02)				
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	3,801,860.60	10,231,127.23	118,507.86	758,942.70	2,344,850.40	10,471.65	113,053.00	(12,944.61)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		2,034,768.47	957,436.97	233,160.52	71,533.62	33,959.64	(25,590.90)	(25,425.50)	(20,995.62)
Due To Other Funds	9610					(2,336,178.27)	2,336,178.27			
Current Loans	9640									
Unearned Revenues	9650					281,043.18				
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,034,768.47	957,436.97	233,160.52	(1,983,601.47)	2,370,137.91	(25,590.90)	(25,425.50)	(20,995.62)
<u>Nonoperating</u>										
Suspense Clearing	9910		(160,623.91)	(708,067.18)	353,202.85	(16,682.36)	154,534.34	12,846.41	265,109.33	66,900.81
TOTAL BALANCE SHEET ITEMS		0.00	1,606,468.22	8,565,623.08	238,550.19	2,725,861.81	129,246.83	48,908.96	403,587.83	74,951.82
E. NET INCREASE/DECREASE (B - C + D)			1,320,228.87	5,715,930.75	595,092.65	(4,148,358.90)	6,223,311.76	9,777,073.36	8,126,514.76	(4,556,504.23)
F. ENDING CASH (A + E)			22,470,272.30	28,186,203.05	28,781,295.70	24,632,936.80	30,856,248.56	40,633,321.92	48,759,836.68	44,203,332.45
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		44,203,332.45	42,550,313.11	41,623,380.64	34,821,262.89				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,161,011.30	3,859,850.64	3,859,850.64	3,868,711.56	2,913,293.56	171,975.30	53,735,941.00	53,735,941.00
Property Taxes	8020-8079	2,117,728.95	5,817,852.48	611,387.45	1,984,043.65	(2,518,247.16)		41,804,000.00	41,804,000.00
Miscellaneous Funds	8080-8099				4,844,745.00			5,420,349.00	5,420,349.00
Federal Revenue	8100-8299	921,588.54	186,336.58	7,722.47	9,941,143.97	1,088,621.81	495,708.72	15,260,544.73	15,260,544.73
Other State Revenue	8300-8599	806,971.88	1,225,089.44	1,434,148.22	5,128,216.86	2,618,053.41		20,905,878.02	20,905,878.02
Other Local Revenue	8600-8799	445,040.92	478,010.54	494,495.34	989,039.52	2,122,583.60	0.00	6,593,922.35	6,593,922.35
Interfund Transfers In	8910-8929				(66,412.06)		(91,918.48)	1,575,373.74	1,575,373.74
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		12,452,341.59	11,567,139.68	6,407,604.12	26,689,488.50	6,224,305.22	575,765.54	145,296,008.84	145,296,008.84
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,177,030.06	5,188,663.83	5,194,480.72	5,526,043.32		4,521,845.85	58,168,877.03	58,168,877.03
Classified Salaries	2000-2999	1,112,490.71	1,115,440.89	1,116,915.98	1,118,391.07		1,875,112.85	14,750,911.88	14,750,911.88
Employee Benefits	3000-3999	2,591,338.43	2,594,948.16	2,598,557.89	2,771,824.83		7,446,422.61	36,097,280.03	36,097,280.03
Books and Supplies	4000-4999	483,845.82	442,231.93	530,037.95	2,080,707.45	1,045,356.43	3,171,848.14	10,406,228.08	10,406,228.08
Services	5000-5999	1,979,330.53	2,486,140.66	2,478,448.32	4,711,577.09	3,763,226.20	3,984,721.78	26,925,999.37	26,925,999.37
Capital Outlay	6000-6599	(82,479.90)		(128,489.74)	(107,823.26)		(140,186.81)	167,807.03	167,807.03
Other Outgo	7000-7499	2,800,660.28	765,141.68	1,513,821.75	304,802.07		(254,437.00)	5,646,454.78	5,646,454.78
Interfund Transfers Out	7600-7629				1,628,866.12		(789,664.98)	2,572,905.42	2,572,905.42
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		14,062,215.93	12,592,567.15	13,303,772.87	18,034,388.69	4,808,582.63	19,815,662.44	154,736,463.62	154,736,463.62
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,608.00	671.00		(3,899,851.00)	(18,102,773.83)		(3,925,405.61)	
Due From Other Funds	9310				50,000.00	(337,222.00)		(337,222.00)	
Stores	9320	(10,373.00)	5,024.00	(13,957.00)	15,109.00	(36,393.98)		(35,758.35)	
Prepaid Expenditures	9330					663,904.02		0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(8,765.00)	5,695.00	(13,957.00)	(3,834,742.00)	(17,812,485.79)	0.00	(4,298,385.96)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,113.00	1,136.00	(1,801.00)	663,882.00	(4,026,905.22)		(102,728.02)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(1,294,451.00)			(1,013,407.82)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,113.00	1,136.00	(1,801.00)	(630,569.00)	(4,026,905.22)	0.00	(1,116,135.84)	
<u>Nonoperating</u>									
Suspense Clearing	9910	(32,267.00)	93,936.00	106,207.00	65,461.00			200,557.29	
TOTAL BALANCE SHEET ITEMS		(43,145.00)	98,495.00	94,051.00	(3,138,712.00)	(13,785,580.57)	0.00	(2,981,692.83)	
E. NET INCREASE/DECREASE (B - C + D)		(1,653,019.34)	(926,932.47)	(6,802,117.75)	5,516,387.81	(12,369,857.98)	(19,239,896.90)	(12,422,147.61)	(9,440,454.78)
F. ENDING CASH (A + E)		42,550,313.11	41,623,380.64	34,821,262.89	40,337,650.70				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,727,895.82	

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	95,539,941.00	-12.91%	83,208,136.00	2.67%	85,428,066.60
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,862,654.00	-7.64%	1,720,396.31	-2.31%	1,680,681.47
4. Other Local Revenues	8600-8799	3,535,921.35	0.00%	3,535,921.35	0.00%	3,535,921.35
5. Other Financing Sources						
a. Transfers In	8900-8929	19,725.00	0.00%	19,725.00	0.00%	19,725.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(16,249,223.50)	-3.41%	(15,695,568.35)	1.74%	(15,968,065.02)
6. Total (Sum lines A1 thru A5c)		84,709,017.85	-14.07%	72,788,610.31	2.62%	74,696,329.40
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,933,128.20		43,345,113.74
b. Step & Column Adjustment				786,985.54		800,757.79
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,375,000.00)		(1,673,664.34)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,933,128.20	-3.53%	43,345,113.74	-2.01%	42,472,207.19
2. Classified Salaries						
a. Base Salaries				8,725,103.31		8,886,818.13
b. Step & Column Adjustment				161,714.82		164,544.83
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		(184,369.26)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,725,103.31	1.85%	8,886,818.13	-0.22%	8,866,993.70
3. Employee Benefits	3000-3999	22,850,415.98	2.59%	23,442,365.53	-1.86%	23,005,988.78
4. Books and Supplies	4000-4999	3,536,649.27	-25.03%	2,651,468.27	10.21%	2,922,153.27
5. Services and Other Operating Expenditures	5000-5999	7,510,505.77	-8.06%	6,905,505.77	-2.61%	6,725,505.77
6. Capital Outlay	6000-6999	57,700.00	-29.46%	40,700.00	0.00%	40,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	674,788.00	0.00%	674,788.00	0.00%	674,788.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,166,050.90)	11.34%	(1,298,264.69)	8.69%	(1,411,141.62)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,017,256.42	0.00%	1,017,256.42	0.00%	1,017,256.42
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		88,139,496.05	-2.81%	85,665,751.17	-1.58%	84,314,451.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,430,478.20)		(12,877,140.86)		(9,618,122.11)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		29,692,198.72		26,261,720.52		13,384,579.66
2. Ending Fund Balance (Sum lines C and D1)		26,261,720.52		13,384,579.66		3,766,457.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,114,257.94		433,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,642,093.91		3,773,695.38		3,746,192.05
2. Unassigned/Unappropriated	9790	20,490,368.67		9,162,884.28		5,265.50
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,261,720.52		13,384,579.66		3,766,457.55

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	4,642,093.91		3,773,695.38		3,746,192.05
c. Unassigned/Unappropriated	9790	20,490,368.67		9,162,884.28		5,265.50
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		25,132,462.58		12,936,579.66		3,751,457.55
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.						
For B1d: The amount of -\$2,375,000 in 2022/23 is for staffing reductions due to declining enrollment. In 2023/24, the amount of -\$1,500,000 is for staffing reduction due to declining enrollment. An additional amount of -\$173,664.34 is for a reduction of one principal position from a closure of a school as stated in the district's Fiscal Stabilization Plan. For B2d: There are zero reductions in 2022/23 but for 2023/24, Classified salaries are being reduced by the following: -\$52,381.32 Site Secretary, -\$96,653.09 Maintenance staff, -\$17,181.94 Office Assistants, -\$18,152.91 for Health Aide as part of a school closure in the district's Fiscal Stabilization Plan.						

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	5,420,349.00	5.33%	5,709,260.00	3.61%	5,915,370.00
2. Federal Revenues	8100-8299	15,260,544.73	-68.67%	4,780,554.66	1.95%	4,873,824.30
3. Other State Revenues	8300-8599	19,043,224.02	-38.54%	11,704,428.24	0.26%	11,734,353.93
4. Other Local Revenues	8600-8799	3,058,001.00	-32.58%	2,061,764.98	3.60%	2,136,034.98
5. Other Financing Sources						
a. Transfers In	8900-8929	1,555,648.74	-100.00%	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	16,249,223.50	-3.41%	15,695,568.35	1.74%	15,968,215.02
6. Total (Sum lines A1 thru A5c)		60,586,990.99	-34.06%	39,951,576.23	1.69%	40,627,798.23
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,235,748.83		8,279,248.90
b. Step & Column Adjustment				125,282.94		127,475.39
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,081,782.87)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,235,748.83	-37.45%	8,279,248.90	1.54%	8,406,724.29
2. Classified Salaries						
a. Base Salaries				6,025,808.57		4,844,029.47
b. Step & Column Adjustment				82,825.40		84,274.85
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,264,604.50)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,025,808.57	-19.61%	4,844,029.47	1.74%	4,928,304.32
3. Employee Benefits	3000-3999	13,246,864.05	-10.41%	11,867,532.38	0.98%	11,983,315.22
4. Books and Supplies	4000-4999	6,869,578.81	-79.29%	1,422,514.14	3.80%	1,476,626.14
5. Services and Other Operating Expenditures	5000-5999	19,415,493.60	-67.11%	6,385,798.37	-0.47%	6,355,798.37
6. Capital Outlay	6000-6999	110,107.03	105.96%	226,777.00	0.00%	226,777.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,070,210.00	-10.67%	4,529,277.82	0.00%	4,529,277.82
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,067,507.68	-5.08%	1,013,267.83	8.18%	1,096,144.76
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,555,649.00	0.00%	1,555,649.00	0.00%	1,555,649.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		66,596,967.57	-39.75%	40,124,094.91	1.08%	40,558,616.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,009,976.58)		(172,518.68)		69,181.31
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,444,394.95		2,434,418.37		2,261,899.69
2. Ending Fund Balance (Sum lines C and D1)		2,434,418.37		2,261,899.69		2,331,081.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,434,418.63		2,261,899.69		2,331,231.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.26)		0.00		(150.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,434,418.37		2,261,899.69		2,331,081.00

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.						
The reduction in line B1d reflects reductions in the Certificated salaries budget for the following: -\$178,898.82 from local grants and donations, -\$1,843,466.14 for ESSER III funds, -\$50,600 from IPI Grant, -\$2,697,534.41 from ELO funds, and -\$311,283.50 from Educator Effectiveness. The reduction in line B2d reflects reductions in the Classified salaries budget for the following: -\$79,354 from local grants and donations, -\$436,724.04 for ESSERIII funds, -\$548,526.46 from ELO funds, and \$200,000 from Educator Effectiveness. All reductions are from grants that are one time use and are not being carried over after the 2021/22 year.						

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	100,960,290.00	-11.93%	88,917,396.00	2.73%	91,343,436.60
2. Federal Revenues	8100-8299	15,260,544.73	-68.67%	4,780,554.66	1.95%	4,873,824.30
3. Other State Revenues	8300-8599	20,905,878.02	-35.78%	13,424,824.55	-0.07%	13,415,035.40
4. Other Local Revenues	8600-8799	6,593,922.35	-15.11%	5,597,686.33	1.33%	5,671,956.33
5. Other Financing Sources						
a. Transfers In	8900-8929	1,575,373.74	-98.75%	19,725.00	0.00%	19,725.00
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%	150.00
6. Total (Sum lines A1 thru A5c)		145,296,008.84	-22.41%	112,740,186.54	2.29%	115,324,127.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,168,877.03		51,624,362.64
b. Step & Column Adjustment				912,268.48		928,233.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,456,782.87)		(1,673,664.34)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,168,877.03	-11.25%	51,624,362.64	-1.44%	50,878,931.48
2. Classified Salaries						
a. Base Salaries				14,750,911.88		13,730,847.60
b. Step & Column Adjustment				244,540.22		248,819.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,264,604.50)		(184,369.26)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,750,911.88	-6.92%	13,730,847.60	0.47%	13,795,298.02
3. Employee Benefits	3000-3999	36,097,280.03	-2.18%	35,309,897.91	-0.91%	34,989,304.00
4. Books and Supplies	4000-4999	10,406,228.08	-60.85%	4,073,982.41	7.97%	4,398,779.41
5. Services and Other Operating Expenditures	5000-5999	26,925,999.37	-50.64%	13,291,304.14	-1.58%	13,081,304.14
6. Capital Outlay	6000-6999	167,807.03	59.40%	267,477.00	0.00%	267,477.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,744,998.00	-9.42%	5,204,065.82	0.00%	5,204,065.82
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(98,543.22)	189.21%	(284,996.86)	10.53%	(314,996.86)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,572,905.42	0.00%	2,572,905.42	0.00%	2,572,905.42
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		154,736,463.62	-18.71%	125,789,846.08	-0.73%	124,873,068.43
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,440,454.78)		(13,049,659.54)		(9,548,940.80)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		38,136,593.67		28,696,138.89		15,646,479.35
2. Ending Fund Balance (Sum lines C and D1)		28,696,138.89		15,646,479.35		6,097,538.55
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	2,434,418.63		2,261,899.69		2,331,231.00
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	1,114,257.94		433,000.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,642,093.91		3,773,695.38		3,746,192.05
2. Unassigned/Unappropriated	9790	20,490,368.41		9,162,884.28		5,115.50
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,696,138.89		15,646,479.35		6,097,538.55

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	4,642,093.91		3,773,695.38		3,746,192.05
c. Unassigned/Unappropriated	9790	20,490,368.67		9,162,884.28		5,265.50
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.26)		0.00		(150.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		25,132,462.32		12,936,579.66		3,751,307.55
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.24%		10.28%		3.00%
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)		8,316.22		8,233.06		8,150.73
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		154,736,463.62		125,789,846.08		124,873,068.43
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)		154,736,463.62		125,789,846.08		124,873,068.43
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)		4,642,093.91		3,773,695.38		3,746,192.05
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)		4,642,093.91		3,773,695.38		3,746,192.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

EVERGREEN SCHOOL DISTRICT
MULTI YEAR PROJECTIONS
FISCAL YEAR 2021-22 Second Interim Budget
March 9, 2022

	FISCAL YEAR 2021-22 BUDGET			FISCAL YEAR 2022-23 PROJECTED			FISCAL YEAR 2023-24 PROJECTED		
	UnRestricted	Restricted	Total	UnRestricted	Restricted	Total	UnRestricted	Restricted	Total
REVENUES:									
LCFF / Revenue Limit	\$ 95,539,941.00	\$ 5,420,349.00	\$ 100,960,290.00	\$ 83,208,136.00	\$ 5,709,260.00	\$ 88,917,396.00	\$ 85,428,066.60	\$ 5,915,370.00	\$ 91,343,436.60
Federal Revenue	\$ -	\$ 15,260,544.73	\$ 15,260,544.73	\$ -	\$ 4,780,554.66	\$ 4,780,554.66	\$ -	\$ 4,873,824.30	\$ 4,873,824.30
Other State Revenue	\$ 1,862,654.00	\$ 19,043,224.02	\$ 20,905,878.02	\$ 1,720,396.31	\$ 11,704,428.24	\$ 13,424,824.55	\$ 1,680,681.47	\$ 11,734,353.93	\$ 13,415,035.40
Other Local Revenue	\$ 3,535,921.35	\$ 3,058,001.00	\$ 6,593,922.35	\$ 3,535,921.35	\$ 2,061,764.98	\$ 5,597,686.33	\$ 3,535,921.35	\$ 2,136,034.98	\$ 5,671,956.33
Other Financing Sources (Transfers In)	\$ 19,725.00	\$ 1,555,648.74	\$ 1,575,373.74	\$ 19,725.00	\$ -	\$ 19,725.00	\$ 19,725.00	\$ -	\$ 19,725.00
Other Financing Sources (Contributions)	\$ (16,249,223.50)	\$ 16,249,223.50	\$ -	\$ (15,695,568.35)	\$ 15,695,568.35	\$ -	\$ (15,968,065.02)	\$ 15,968,065.02	\$ -
Total Revenues	\$ 84,709,017.85	\$ 60,586,990.99	\$ 145,296,008.84	\$ 72,788,610.31	\$ 39,951,576.23	\$ 112,740,186.54	\$ 74,696,329.40	\$ 40,627,648.24	\$ 115,323,977.63
EXPENDITURES:									
Certificated Salaries	\$ 44,933,128.20	\$ 13,235,748.83	\$ 58,168,877.03	\$ 43,345,113.74	\$ 8,279,248.90	\$ 51,624,362.64	\$ 42,472,207.19	\$ 8,406,724.30	\$ 50,878,931.48
Classified Salaries	\$ 8,725,103.31	\$ 6,025,808.57	\$ 14,750,911.88	\$ 8,886,818.13	\$ 4,844,029.47	\$ 13,730,847.60	\$ 8,866,993.70	\$ 4,928,304.32	\$ 13,795,298.02
Employee Benefits	\$ 22,850,415.98	\$ 13,246,864.05	\$ 36,097,280.03	\$ 23,442,365.53	\$ 11,867,532.38	\$ 35,309,897.91	\$ 23,005,988.78	\$ 11,983,315.22	\$ 34,989,304.00
Books & Supplies	\$ 3,536,649.27	\$ 6,869,578.81	\$ 10,406,228.08	\$ 2,651,468.27	\$ 1,422,514.14	\$ 4,073,982.41	\$ 2,922,153.27	\$ 1,476,626.14	\$ 4,398,779.41
Other Operating Expenditures	\$ 7,510,505.77	\$ 19,415,493.60	\$ 26,925,999.37	\$ 6,905,505.77	\$ 6,385,798.37	\$ 13,291,304.14	\$ 6,725,505.77	\$ 6,355,798.37	\$ 13,081,304.14
Capital Outlay	\$ 57,700.00	\$ 110,107.03	\$ 167,807.03	\$ 40,700.00	\$ 226,777.00	\$ 267,477.00	\$ 40,700.00	\$ 226,777.00	\$ 267,477.00
Other Outgo	\$ 674,788.00	\$ 5,070,210.00	\$ 5,744,998.00	\$ 674,788.00	\$ 4,529,277.82	\$ 5,204,065.82	\$ 674,788.00	\$ 4,529,277.82	\$ 5,204,065.82
Direct Support/Indirect Cost	\$ (1,166,050.90)	\$ 1,067,507.68	\$ (98,543.22)	\$ (1,298,264.69)	\$ 1,013,267.83	\$ (284,996.86)	\$ (1,411,141.62)	\$ 1,096,144.76	\$ (314,996.86)
Other Financing Sources	\$ 1,017,256.42	\$ 1,555,649.00	\$ 2,572,905.42	\$ 1,017,256.42	\$ 1,555,649.00	\$ 2,572,905.42	\$ 1,017,256.42	\$ 1,555,649.00	\$ 2,572,905.42
Total Expenditures	\$ 88,139,496.05	\$ 66,596,967.57	\$ 154,736,463.62	\$ 85,665,751.16	\$ 40,124,094.92	\$ 125,789,846.08	\$ 84,314,451.50	\$ 40,558,616.93	\$ 124,873,068.43
Revenue over Expenditures	\$ (3,430,478.20)	\$ (6,009,976.58)	\$ (9,440,454.78)	\$ (12,877,140.85)	\$ (172,518.69)	\$ (13,049,659.54)	\$ (9,618,122.11)	\$ 69,031.31	\$ (9,549,090.80)
Beginning Fund Balance	\$ 29,692,198.72	\$ 8,444,394.95	\$ 38,136,593.67	\$ 26,261,720.52	\$ 2,434,418.37	\$ 28,696,138.89	\$ 13,384,579.67	\$ 2,261,899.68	\$ 15,646,479.35
Ending Fund Balance	\$ 26,261,720.52	\$ 2,434,418.37	\$ 28,696,138.89	\$ 13,384,579.67	\$ 2,261,899.68	\$ 15,646,479.35	\$ 3,766,457.56	\$ 2,330,930.99	\$ 6,097,388.55
Fund Balance Reserve	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
Designated 3% for Economic Uncertainty	\$ 4,642,093.91	\$ -	\$ 4,642,093.91	\$ 3,773,695.38	\$ -	\$ 3,773,695.38	\$ 3,746,192.05	\$ -	\$ 3,746,192.05
Fund Balance Designation	\$ 1,114,257.94	\$ 2,434,418.37	\$ 3,548,676.31	\$ 433,000.00	\$ 2,261,899.68	\$ 2,694,899.68	\$ (0.00)	\$ 2,330,930.99	\$ 2,330,930.99
Undesignated Unappropriated Balance	\$ 20,490,368.67	\$ -	\$ 20,490,368.67	\$ 9,162,884.28	\$ -	\$ 9,162,884.28	\$ 5,265.51	\$ -	\$ 5,265.51
Total Available Reserves	\$ 25,132,462.58	\$ -	\$ 25,132,462.58	\$ 12,936,579.67	\$ -	\$ 12,936,579.67	\$ 3,751,457.56	\$ -	\$ 3,751,457.56

Total available reserves - by percentage 16.24% 10.28% 3.00%