

HILLSBOROUGH CITY SCHOOL DISTRICT

2021-22 First Interim Budget

Board of Trustees

DON GEDDIS, PRESIDENT
AN CHEN, VICE PRESIDENT
GREG DANNIS, CLERK
KIM OLIFF, MEMBER
GILBERT WAI, MEMBER

Administration

LOUANN CARLOMAGNO
ED. D.
SUPERINTENDENT

JOYCE SHEN
CHIEF BUSINESS OFFICIAL

Schools

NORTH HILLSBOROUGH SCHOOL
545 EUCALYPTUS AVENUE
HEIDI FELT, PRINCIPAL

SOUTH HILLSBOROUGH SCHOOL
303 EL CERRITO AVENUE
LINA BUTTE, PRINCIPAL

WEST HILLSBOROUGH SCHOOL
376 BARBARA WAY
HEATHER MATA, PRINCIPAL

CROCKER MIDDLE SCHOOL 2600
RALSTON AVENUE
MARIA BRADY, PRINCIPAL



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: [Signature] Date: 12/8/2021
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 08, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Joyce Shen Telephone: (650) 548-4203
Title: Chief Business Official E-mail: jshen@hcsdk8.org

Criteria and Standards Review Summary

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

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

EXECUTIVE SUMMARY

Districts are required under Ed Code 42130 to present Interim Financial Reports twice each fiscal year to the Board of Trustees so the Board may certify if the District will be able to meet its financial obligations for the remainder of the fiscal year and two subsequent years.

The following reports are provided to assist in making this positive certification: 21-22 First Interim Report of General Fund Summary with Actuals as of October 31, 2021; summary of changes made from the 21-22 Adopted Budget, General Fund Multiyear Projections for fiscal years 22-23 and 23-24, as well as Cash Flow projections.

Property Taxes

Property Taxes increased by 4.34% from 20-21 to 21-22. Assessed Value for 21-22 as of November 15, 2021 is \$23,414,110, an increase of \$78,645.21 from the adopted budget, with \$203,768 increase on Secured (Residential) Taxes but \$127,925 decrease on Unsecured (Commercial) Taxes.

Projected Assessed Value increase from 21-22 to 22-23 is 5.26% and from 22-23 to 23-24 is 4%, versus 3.5% and 3% respectively in 21-22 Adopted Budget, resulting an assessed value increase of \$503,233 in 2022-23 and \$759,099 in 23-24.

Title Funds

Title I for 2021-22 was projected to be \$50,000 in the Adopted Budget; actual entitlement is \$30,207, hence a reduction of \$19,793.

Title III English Learners increased from \$1,830 to \$2,106 by \$276, all spent on instructional supplies for EL students.

For the first time, the District is entitled to receive \$10,000 Title IV funds in 21-22, of which \$8,800 was spent on math platform from DESMOS, Inc. The same amount has been projected for the two years out.

ESSER II Funds

The District received Elementary and Secondary School Relief fund (ESSER II) in the amount of \$10,450 in 2020-21 and \$93,767 in 2021-22, total \$104,217, all of which backfilled the COVID-19 related cost in 20-21, with \$10,450 on long-term substitute teacher, \$92,801 on additional cleaning and disinfecting supplies, and \$966 on additional janitorial services.

ARPA ESSER III

The District is entitled to \$234,224 American Rescue Plan Act (ARPA) ESSER III funding and received \$17,338 in 20-21 and expects to receive \$153,037 in 21-22, with a two-year total of

\$173,375 that represents 76% of the total entitlement. The remaining 26%, i.e. \$60,849 of the \$234,224 is projected to arrive in 22-23. Twenty percent of the \$234,224 total entitlement, i.e. \$46,845 must address learning loss.

As with ESSER II, the District used the \$173,375 to backfill COVID-19 related cost in 20-21, with \$121,362 to pay for additional janitorial and cleaning services due to COVID-19, \$17,338 on long-term substitute teacher, \$24,685 on Greenfield Learning for K-6 Lexia and \$10,899.17 for NEWSELA to address learning loss and provide evidence-based interventions. The details of ESSER III funding and spending can also be found on the ESSER III Expenditure Plan approved by the Board on October 13, 2021.

Between ESSER II and ARPA ESSER III, a total of \$215,129 backfilled 20-21 COVID related expenditures and the same amount shows up as prior year adjustment/restatement on the 21-22 1st Interim Fund 01 SACS report. As a result, 21-22 beginning balance is increased from \$6,380,611 to \$6,595,740.

AB86/SB86 Expanded Learning Opportunities Grant (ELOG) and AB130 Adjustments

After the AB86/SB86 Expanded Learning Opportunities Grant Expenditure Plan was approved by the Board at its May 12, 2021 meeting, CDE re-allocated \$314,028 out of Resource Code 7425 toward four Resource Codes under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, as follows:

CRRSA ESSER II 3216: \$104,543

CRRSA GEER II 3217: \$23,990

CRRSA ESSER III 3218: \$68,100

CRRSA ESSER III 3219: 117,395

Total \$314,028

The above, along with the Resource Code 7422, \$223,970, is used to cover the personnel cost for two K-5 Intervention Specialists in 21-22 and one 6-8 Intervention Specialist in 22-23, plus the stipends paid out at each site at regularly administering COVID-19 tests during the 21-22 School Year.

Ten percent of the ELOG money, i.e. \$70,910 was in the 21-22 Adopted Budget to hire paraeducators to mitigate learning loss. However, with the spending deadline changed from August 31, 2022 to September 30, 2024, the District has strategized to hire the paraeducators in 22-23, thus removed this expenditure budget from 21-22.

Educator Effectiveness

The District is entitled to receive \$429,580 on Educator Effectiveness funding, with 80% to be received in December 2021 and 20% in Spring 2022. At its November 9, 2021 Board meeting, the Board approved the funding to cover the personnel cost for the two Instructional Coaches and the remaining \$59,580 on Universal Design Learning (UDL).

Local Revenues

21-22 FAN to backfill 20-21 COVID cost was budgeted at \$150,000. Actual was \$118,727.50, so a reduction of \$31,272.50 was made on local revenues in the 21-22 1st Interim budget, making \$3,518,727.50 total HSF support in 21-22. The Foundation's support for 22-23 and 23-24 is projected to be \$3,200,000 each.

State Unemployment Insurance

State Unemployment Insurance Rate changed from 1.23% at 21-22 May Revise to 0.5% in the 21-22 Enacted Budget, resulting in a decrease of \$90,000 at this First Interim Budget Revision on employee benefits.

21-22 Collective Bargaining Settlements

CSEA and Confidential employees settled with 3.4% increase on salaries effective 7/1/2021 and an annual increase of \$1,000 per FTE in Health & Welfare on each of CSEA's three benefit tiers effective 1/1/2022. HTA and management settled with 3.7% salary increase and \$500 on annual Health & Welfare benefits. Additionally, in recognition of the extraordinary services of all employees during the 20-21 "pandemic year," all employees who served during that time and remain serving at the time of the agreement ratifications receive a \$2,000 per FTE one-time payment. The total settlement cost is estimated \$1,377,531, with \$813,036 on Certificated Salaries, \$217,809 on Classified Salaries, and \$346,686 on Benefits. The settlements accentuate the District's intent to retain the best educators for its students. The District paid for the two, new Instructional Coaches out of its Unrestricted General Fund in the 21-22 Adopted Budget. This 1st Interim Budget moved this expense to the new Educator Effectiveness Fund mentioned early in this Executive Summary.

Special Education

There is an \$28,785.39 on Mental Health revenue as a result of prior year's unspent Mental Health funds distributed by SELPA among the school districts in the county. At the time 20-21 books were closed, SELPA had not finalized the county-wide Mental Health total cost and advised the District not to set any amount as receivables, so this new revenue is accounted for as additional 21-22 revenue. The District now has an incoming Special Ed MOU student attending our District and the estimate revenue for the MOU is \$64,000.

Contracted Services and Interagency Transfer

Consulting services \$76,176 is budgeted as the District explores the possibility of issuing a new General Obligation bond.

Contracted Services provided by Menlo Park to serve the District's Remote Independent Students cost the District \$76,169.

Interagency transfer to Hillsborough Recreation to cover the Instrumental Music for Grades 4-5 is reduced by \$18,000 as the Music Director's pay for additional work is now paid through Payroll.

Other Funds

The District plans to spend the remaining Fund 21 money on various facilities projects, including cooling and ventilation.

The District has approximately \$250K balance in Fund 25 Capital Facilities Fund, ready to be spent on qualified facility projects as a result of enrollment increase.

Recommendation

The 21-22 1st Interim Budget does not include revenues nor expenditures for the Universal Meals and Prekindergarten mandates. Related changes will be updated as more details come from the CDE and reflected in the 2nd Interim budget due by March 15, 2022.

The 20-21 1st Interim Budget as presented indicates that the District is able to meet its financial obligations for the current fiscal year as well as two subsequent years. It is recommended the board approve this interim budget with a positive certification.

HILLSBOROUGH CITY SCHOOL DISTRICT
2021-22 First Interim
General Fund Multi-Year Projections

	20-21 Unaudited Actuals			21-22 1st Interim Budget			22-23 Projected Budget			23-24 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	22,808,556.32	788,208.68	23,596,765.00	23,834,910.00	722,207.56	24,557,117.56	25,019,350.93	722,207.56	25,741,558.49	25,967,372.09	722,207.56	26,689,579.65
Federal Revenue		766,764.06	766,764.06		649,190.24	649,190.24		411,408.24	411,408.24		301,880.24	301,880.24
State Revenue	264,852.99	2,135,557.59	2,400,410.58	272,547.72	2,486,839.68	2,759,387.40	272,547.72	1,712,838.29	1,985,386.01	272,547.72	1,712,838.29	1,985,386.01
Local Revenue	3,798,405.42	2,295,003.80	6,093,409.22	4,091,651.54	2,587,991.66	6,679,643.20	3,747,852.81	2,377,092.00	6,124,944.81	3,747,852.81	2,377,092.00	6,124,944.81
Other Sources			-			-			-			-
Total Income	26,871,814.73	5,985,534.13	32,857,348.86	28,199,109.26	6,446,229.14	34,645,338.40	29,039,751.46	5,223,546.09	34,263,297.55	29,987,772.62	5,114,018.09	35,101,790.71
Expenditure												
Certificated	11,869,835.32	4,351,524.78	16,221,360.10	12,824,563.28	4,539,660.19	17,364,223.47	13,026,684.46	4,205,937.78	17,232,622.24	13,404,155.46	4,199,420.78	17,603,576.24
Classified	2,198,311.77	1,994,809.40	4,193,121.17	2,494,889.89	2,012,098.07	4,506,987.96	2,347,607.54	2,227,592.96	4,575,200.50	2,366,062.54	2,295,733.96	4,661,796.50
Benefits	4,280,608.66	3,535,299.45	7,815,908.11	4,778,963.04	4,109,455.91	8,888,418.95	5,142,252.00	4,048,945.93	9,191,197.93	5,376,654.00	4,103,892.99	9,480,546.99
Books & Supplies	721,079.50	361,436.21	1,082,515.71	1,251,478.27	183,491.74	1,434,970.01	754,978.33	149,417.00	904,395.33	754,978.33	149,417.00	904,395.33
Services	1,854,108.44	1,188,435.84	3,042,544.28	1,968,942.47	1,337,051.81	3,305,994.28	1,949,984.47	1,227,358.36	3,177,342.83	1,971,910.47	1,027,158.30	2,999,068.77
Capital Outlay	403,051.78	-	403,051.78	396,361.34	56,223.13	452,584.47			-		90,000.00	90,000.00
Other Outgo	109,823.62	111,564.27	221,387.89	139,823.00	98,370.00	238,193.00	157,823.00	98,370.00	256,193.00	157,823.00	98,370.00	256,193.00
Other Uses			-			-			-			-
Total Expenditures	21,436,819.09	11,543,069.95	32,979,889.04	23,855,021.29	12,336,350.85	36,191,372.14	23,379,329.80	11,957,622.03	35,336,951.83	24,031,583.80	11,963,993.03	35,995,576.83
Revenues less Expenses	5,434,995.64	(5,557,535.82)	(122,540.18)	4,344,087.97	(5,890,121.71)	(1,546,033.74)	5,660,421.66	(6,734,075.94)	(1,073,654.28)	5,956,188.82	(6,849,974.94)	(893,786.12)
Interfund Transfers												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13	-		-	(15,000.00)		(15,000.00)	(15,000.00)		(15,000.00)	(15,000.00)		(15,000.00)
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(5,475,704.91)	5,475,704.91	-	(6,150,934.21)	6,150,934.21	-	(6,851,151.44)	6,851,151.44	-	(6,857,522.44)	6,857,522.44	-
Total Transfers	(5,430,704.91)	5,475,704.91	45,000.00	(6,120,934.21)	6,150,934.21	30,000.00	(6,821,151.44)	6,851,151.44	30,000.00	(6,827,522.44)	6,857,522.44	30,000.00
End Balance GAIN/LOSS	4,290.73	(81,830.91)	(77,540.18)	(1,776,846.24)	260,812.50	(1,516,033.74)	(1,160,729.78)	117,075.50	(1,043,654.28)	(871,333.62)	7,547.50	(863,786.12)
Fund Balance												
Beginning Balance	6,212,239.95	245,911.63	6,458,151.58	6,431,659.68	164,080.72	6,595,740.40	4,654,813.44	424,893.22	5,079,706.66	3,494,083.66	541,968.72	4,036,052.38
Revolving Cash	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00
Prepaid Expenses	165,768.65		165,768.65	110,901.69		110,901.69	110,901.69		110,901.69	110,901.69		110,901.69
Restricted Balances		164,080.72	164,080.72		424,893.22	424,893.22		541,968.72	541,968.72		549,516.22	549,516.22
Sick Banks/Vacation Accruals	246,289.39		246,289.39	264,997.15		264,997.15	264,997.15		264,997.15	264,997.15		264,997.15
Site/Program Carryovers	294,746.34		294,746.34	75,000.00		75,000.00	75,000.00		75,000.00	75,000.00		75,000.00
6% Reserve for Economic Uncertainty	1,980,893.34		1,980,893.34	2,174,482.33		2,174,482.33	2,123,217.11		2,123,217.11	2,162,734.61		2,162,734.61
Unappropriated Ending Balance	3,523,832.96		3,523,832.96	2,024,432.27		2,024,432.27	914,967.71		914,967.71	4,116.59		4,116.59
Ending Balance	6,216,530.68	164,080.72	6,380,611.40	4,654,813.44	424,893.22	5,079,706.66	3,494,083.66	541,968.72	4,036,052.38	2,622,750.04	549,516.22	3,172,266.26

**Hillsborough City School District
2021-22 First Interim All Funds at a Glance**

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Total
Beginning Fund Balances	6,595,740.40	8,088.08	582,662.46	1,392,580.34	524,759.49	130,869.71	168,817.36	9,403,517.84
<u>Sources of Funds</u>								
Revenues	34,645,338.40	4,065.00	7,200.00	17,000.00	2,000.00	126,410.00	84,000.00	34,886,013.40
Transfers In	80,000.00	15,000.00		35,000.00				130,000.00
Other Sources								-
Total Sources of Funds	34,725,338.40	19,065.00	7,200.00	52,000.00	2,000.00	126,410.00	84,000.00	35,016,013.40
<u>Uses of Funds</u>								
Expenditures	36,191,372.14	16,584.00			478,977.96	237,000.00		36,923,934.10
Transfers Out	50,000.00						80,000.00	130,000.00
Other Uses								-
Total Uses of Funds	36,241,372.14	16,584.00	-	-	478,977.96	237,000.00	80,000.00	37,053,934.10
Net Sources (Uses) of Funds	(1,516,033.74)	2,481.00	7,200.00	52,000.00	(476,977.96)	(110,590.00)	4,000.00	(2,037,920.70)
Ending Fund Balance	5,079,706.66	10,569.08	589,862.46	1,444,580.34	47,781.53	20,279.71	172,817.36	7,365,597.14
<u>Components of Ending Fund Balances:</u>								
Revolving Cash	5,000.00							5,000.00
Prepaid Expenses	110,901.69							110,901.69
Restricted Balance	424,893.22				47,781.53	20,279.71		492,954.46
Sick Banks/Vacation Accruals	264,997.15							264,997.15
Site/Program Carryovers	75,000.00							75,000.00
Other Committed/Assigned	-	10,569.08		1,444,580.34			172,817.36	1,627,966.78
6% Reserve for Economic Uncertainty	2,174,482.33		589,862.46					2,764,344.79
Unappropriated Ending Balance	2,024,432.27							2,024,432.27
Ending Balance	5,079,706.66	10,569.08	589,862.46	1,444,580.34	47,781.53	20,279.71	172,817.36	7,365,597.14

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,478,472.35	24,478,472.35	998,957.93	24,557,117.56	78,645.21	0.3%
2) Federal Revenue		8100-8299	577,522.24	577,522.24	(118,862.00)	649,190.24	71,668.00	12.4%
3) Other State Revenue		8300-8599	2,507,811.01	2,507,811.01	107,206.47	2,759,387.40	251,576.39	10.0%
4) Other Local Revenue		8600-8799	6,474,944.81	6,474,944.81	1,530,252.04	6,679,643.20	204,698.39	3.2%
5) TOTAL, REVENUES			34,038,750.41	34,038,750.41	2,517,554.44	34,645,338.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,596,747.72	16,596,747.72	3,643,933.24	17,364,223.47	(767,475.75)	-4.6%
2) Classified Salaries		2000-2999	4,384,364.45	4,384,364.45	1,268,570.32	4,506,987.96	(122,623.51)	-2.8%
3) Employee Benefits		3000-3999	8,654,975.37	8,654,975.37	1,651,618.35	8,888,418.95	(233,443.58)	-2.7%
4) Books and Supplies		4000-4999	1,380,273.25	1,380,273.25	358,592.34	1,434,970.01	(54,696.76)	-4.0%
5) Services and Other Operating Expenditures		5000-5999	3,063,620.83	3,063,620.83	1,024,534.13	3,305,994.28	(242,373.45)	-7.9%
6) Capital Outlay		6000-6999	450,315.00	450,315.00	444,444.34	452,584.47	(2,269.47)	-0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	256,193.00	256,193.00	21,297.26	238,193.00	18,000.00	7.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,786,489.62	34,786,489.62	8,412,989.98	36,191,372.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(747,739.21)	(747,739.21)	(5,895,435.54)	(1,546,033.74)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	30,000.00	80,000.00	30,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(717,739.21)	(717,739.21)	(5,815,435.54)	(1,516,033.74)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,380,611.40	6,380,611.40		6,380,611.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,380,611.40	6,380,611.40		6,380,611.40		
d) Other Restatements		9795	0.00	215,129.00		215,129.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,380,611.40	6,595,740.40		6,595,740.40		
2) Ending Balance, June 30 (E + F1e)			5,662,872.19	5,878,001.19		5,079,706.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	110,901.69	110,901.69		110,901.69		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	220,016.72	220,016.72		424,893.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	339,997.15	339,997.15		339,997.15		
Sick Banks/Vacation Accruals	0000	9760	264,997.15					
Site/Program Carryovers	0000	9760	75,000.00					
Sick Banks/Vacation Accruals	0000	9760		264,997.15				
Site/Program Carryovers	0000	9760		75,000.00				
Sick Banks/Vacation Accruals	0000	9760				264,997.15		
Site/Program Carryovers	0000	9760				75,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,090,189.38	2,090,189.38		2,174,482.33		
Unassigned/Unappropriated Amount		9790	2,896,767.25	3,111,896.25		2,024,432.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,756.00	248,756.00	62,189.00	248,756.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	73,341.00	73,341.00	0.00	71,913.00	(1,428.00)	-1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,313,359.79	22,313,359.79	0.00	22,517,128.00	203,768.21	0.9%
Unsecured Roll Taxes		8042	964,955.00	964,955.00	845,501.67	837,030.00	(127,925.00)	-13.3%
Prior Years' Taxes		8043	(16,191.00)	(16,191.00)	(11,960.74)	(11,961.00)	4,230.00	-26.1%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,756,264.79	23,756,264.79	998,957.93	23,834,910.00	78,645.21	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	722,207.56	722,207.56	0.00	722,207.56	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,478,472.35	24,478,472.35	998,957.93	24,557,117.56	78,645.21	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	235,097.28	235,097.28	0.00	235,097.28	0.00	0.0%
Special Education Discretionary Grants		8182	5,794.96	5,794.96	0.00	5,794.96	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	223,375.00	223,375.00	0.00	30,207.00	(193,168.00)	-86.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,372.00	17,372.00	0.00	17,372.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,830.00	1,830.00	0.00	2,106.00	276.00	15.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	2,500.00	10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	94,053.00	94,053.00	(121,362.00)	348,613.00	254,560.00	270.7%
TOTAL, FEDERAL REVENUE			577,522.24	577,522.24	(118,862.00)	649,190.24	71,668.00	12.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	42,190.00	42,190.00	0.00	42,190.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	278,081.50	278,081.50	78,421.08	278,081.50	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,186,039.51	2,186,039.51	28,785.39	2,437,615.90	251,576.39	11.5%
TOTAL, OTHER STATE REVENUE			2,507,811.01	2,507,811.01	107,206.47	2,759,387.40	251,576.39	10.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,260,000.00	2,260,000.00	0.00	2,260,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	108,820.27	108,820.27	12,718.55	108,820.27	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	102,732.00	102,732.00	0.00	166,732.00	64,000.00	62.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	418,194.51	418,194.51	222,609.58	438,275.40	20,080.89	4.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,585,198.03	3,585,198.03	1,294,923.91	3,705,815.53	120,617.50	3.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,474,944.81	6,474,944.81	1,530,252.04	6,679,643.20	204,698.39	3.2%
TOTAL, REVENUES			34,038,750.41	34,038,750.41	2,517,554.44	34,645,338.40	606,587.99	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,807,588.72	13,807,588.72	2,816,216.76	14,556,044.46	(748,455.74)	-5.4%
Certificated Pupil Support Salaries		1200	760,899.00	760,899.00	152,758.37	748,682.08	12,216.92	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,028,260.00	2,028,260.00	674,958.11	2,059,496.93	(31,236.93)	-1.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,596,747.72	16,596,747.72	3,643,933.24	17,364,223.47	(767,475.75)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,763,926.45	1,763,926.45	436,267.28	1,789,909.34	(25,982.89)	-1.5%
Classified Support Salaries		2200	974,855.00	974,855.00	316,562.20	1,010,083.94	(35,228.94)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	551,378.00	551,378.00	188,682.40	570,637.66	(19,259.66)	-3.5%
Clerical, Technical and Office Salaries		2400	1,094,205.00	1,094,205.00	327,058.44	1,136,357.02	(42,152.02)	-3.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,384,364.45	4,384,364.45	1,268,570.32	4,506,987.96	(122,623.51)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,313,388.56	4,313,388.56	607,973.38	4,440,172.99	(126,784.43)	-2.9%
PERS		3201-3202	1,007,270.91	1,007,270.91	279,471.62	1,052,972.05	(45,701.14)	-4.5%
OASDI/Medicare/Alternative		3301-3302	622,217.68	622,217.68	146,102.06	650,575.15	(28,357.47)	-4.6%
Health and Welfare Benefits		3401-3402	1,634,151.06	1,634,151.06	351,942.51	1,733,719.44	(99,568.38)	-6.1%
Unemployment Insurance		3501-3502	185,009.00	185,009.00	23,983.04	105,751.43	79,257.57	42.8%
Workers' Compensation		3601-3602	580,886.16	580,886.16	134,372.02	609,730.36	(28,844.20)	-5.0%
OPEB, Allocated		3701-3702	213,135.00	213,135.00	75,536.63	213,135.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	98,917.00	98,917.00	32,237.09	82,362.53	16,554.47	16.7%
TOTAL, EMPLOYEE BENEFITS			8,654,975.37	8,654,975.37	1,651,618.35	8,888,418.95	(233,443.58)	-2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,099.00	21,099.00	22,170.52	21,099.00	0.00	0.0%
Books and Other Reference Materials		4200	60,898.00	60,898.00	51,805.74	66,444.85	(5,546.85)	-9.1%
Materials and Supplies		4300	1,028,084.25	1,028,084.25	228,713.41	1,063,406.76	(35,322.51)	-3.4%
Noncapitalized Equipment		4400	270,192.00	270,192.00	55,902.67	284,019.40	(13,827.40)	-5.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,380,273.25	1,380,273.25	358,592.34	1,434,970.01	(54,696.76)	-4.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	161,625.06	161,625.06	0.00	161,625.06	0.00	0.0%
Travel and Conferences		5200	190,739.12	190,739.12	50,465.77	141,137.12	49,602.00	26.0%
Dues and Memberships		5300	45,027.00	45,027.00	43,239.82	45,027.00	0.00	0.0%
Insurance		5400-5450	157,944.00	157,944.00	153,600.42	157,944.00	0.00	0.0%
Operations and Housekeeping Services		5500	539,700.00	539,700.00	151,632.85	539,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	439,603.00	439,603.00	108,604.59	387,055.81	52,547.19	12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,393,190.18	1,393,190.18	510,950.20	1,737,712.82	(344,522.64)	-24.7%
Communications		5900	135,792.47	135,792.47	6,040.48	135,792.47	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,063,620.83	3,063,620.83	1,024,534.13	3,305,994.28	(242,373.45)	-7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	450,315.00	450,315.00	444,444.34	452,584.47	(2,269.47)	-0.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			450,315.00	450,315.00	444,444.34	452,584.47	(2,269.47)	-0.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	101,370.00	101,370.00	1,982.54	101,370.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	95,790.00	95,790.00	0.00	77,790.00	18,000.00	18.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	59,033.00	59,033.00	19,314.72	59,033.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			256,193.00	256,193.00	21,297.26	238,193.00	18,000.00	7.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,786,489.62	34,786,489.62	8,412,989.98	36,191,372.14	(1,404,882.52)	-4.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	30,000.00	80,000.00	30,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	23,756,264.79	23,756,264.79	998,957.93	23,834,910.00	78,645.21	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	272,547.72	272,547.72	37,484.54	272,547.72	0.00	0.0%
4) Other Local Revenue		8600-8799	4,097,852.81	4,097,852.81	1,529,592.04	4,091,651.54	(6,201.27)	-0.2%
5) TOTAL, REVENUES			28,126,665.32	28,126,665.32	2,566,034.51	28,199,109.26		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,438,638.00	12,438,638.00	2,761,160.36	12,824,563.28	(385,925.28)	-3.1%
2) Classified Salaries		2000-2999	2,348,977.00	2,348,977.00	700,051.29	2,494,889.89	(145,912.89)	-6.2%
3) Employee Benefits		3000-3999	4,702,953.00	4,702,953.00	1,137,094.05	4,778,963.04	(76,010.04)	-1.6%
4) Books and Supplies		4000-4999	1,101,981.25	1,101,981.25	235,763.50	1,251,478.27	(149,497.02)	-13.6%
5) Services and Other Operating Expenditures		5000-5999	1,585,839.47	1,585,839.47	726,350.57	1,968,942.47	(383,103.00)	-24.2%
6) Capital Outlay		6000-6999	400,315.00	400,315.00	396,361.34	396,361.34	3,953.66	1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	157,823.00	157,823.00	21,297.26	139,823.00	18,000.00	11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,736,526.72	22,736,526.72	5,978,078.37	23,855,021.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,390,138.60	5,390,138.60	(3,412,043.86)	4,344,087.97		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,884,848.81)	(5,884,848.81)	0.00	(6,150,934.21)	(266,085.40)	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,854,848.81)	(5,854,848.81)	80,000.00	(6,120,934.21)		

Description	Resource Codes	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)			(464,710.21)	(464,710.21)	(3,332,043.86)	(1,776,846.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,216,530.68	6,216,530.68		6,216,530.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,216,530.68	6,216,530.68		6,216,530.68		
d) Other Restatements		9795	0.00	215,129.00		215,129.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,216,530.68	6,431,659.68		6,431,659.68		
2) Ending Balance, June 30 (E + F1e)			5,751,820.47	5,966,949.47		4,654,813.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	110,901.69	110,901.69		110,901.69		
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	339,997.15	339,997.15		339,997.15		
Sick Banks/Vacation Accruals	0000	9760	264,997.15					
Site/Program Carryovers	0000	9760	75,000.00					
Sick Banks/Vacation Accruals	0000	9760		264,997.15				
Site/Program Carryovers	0000	9760		75,000.00				
Sick Banks/Vacation Accruals	0000	9760				264,997.15		
Site/Program Carryovers	0000	9760				75,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,090,189.38	2,090,189.38		2,174,482.33		
Unassigned/Unappropriated Amount		9790	3,205,732.25	3,420,861.25		2,024,432.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,756.00	248,756.00	62,189.00	248,756.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	73,341.00	73,341.00	0.00	71,913.00	(1,428.00)	-1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,313,359.79	22,313,359.79	0.00	22,517,128.00	203,768.21	0.9%
Unsecured Roll Taxes		8042	964,955.00	964,955.00	845,501.67	837,030.00	(127,925.00)	-13.3%
Prior Years' Taxes		8043	(16,191.00)	(16,191.00)	(11,960.74)	(11,961.00)	4,230.00	-26.1%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,756,264.79	23,756,264.79	998,957.93	23,834,910.00	78,645.21	0.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,756,264.79	23,756,264.79	998,957.93	23,834,910.00	78,645.21	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	42,190.00	42,190.00	0.00	42,190.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	212,323.00	212,323.00	37,484.54	212,323.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	18,034.72	18,034.72	0.00	18,034.72	0.00	0.0%
TOTAL, OTHER STATE REVENUE			272,547.72	272,547.72	37,484.54	272,547.72	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	108,820.27	108,820.27	12,718.55	108,820.27	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	418,194.51	418,194.51	222,609.58	438,275.40	20,080.89	4.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,570,838.03	3,570,838.03	1,294,263.91	3,544,555.87	(26,282.16)	-0.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,097,852.81	4,097,852.81	1,529,592.04	4,091,651.54	(6,201.27)	-0.2%
TOTAL, REVENUES			28,126,665.32	28,126,665.32	2,566,034.51	28,199,109.26	72,443.94	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	9,870,071.00	9,870,071.00	1,999,047.91	10,230,985.64	(360,914.64)	-3.7%
Certificated Pupil Support Salaries		1200	738,920.00	738,920.00	151,947.83	747,582.08	(8,662.08)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,829,647.00	1,829,647.00	610,164.62	1,845,995.56	(16,348.56)	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,438,638.00	12,438,638.00	2,761,160.36	12,824,563.28	(385,925.28)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	206,826.00	206,826.00	40,683.87	279,091.77	(72,265.77)	-34.9%
Classified Support Salaries		2200	777,687.00	777,687.00	236,830.32	805,690.95	(28,003.95)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	361,475.00	361,475.00	125,093.48	372,899.04	(11,424.04)	-3.2%
Clerical, Technical and Office Salaries		2400	1,002,989.00	1,002,989.00	297,443.62	1,037,208.13	(34,219.13)	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,348,977.00	2,348,977.00	700,051.29	2,494,889.89	(145,912.89)	-6.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,985,239.00	1,985,239.00	458,572.53	2,033,358.99	(48,119.99)	-2.4%
PERS		3201-3202	540,171.00	540,171.00	156,163.92	564,555.16	(24,384.16)	-4.5%
OASDI/Medicare/Alternative		3301-3302	388,370.00	388,370.00	92,499.05	401,857.88	(13,487.88)	-3.5%
Health and Welfare Benefits		3401-3402	1,043,585.00	1,043,585.00	234,784.52	1,073,905.27	(30,320.27)	-2.9%
Unemployment Insurance		3501-3502	108,204.00	108,204.00	16,993.05	56,550.63	51,653.37	47.7%
Workers' Compensation		3601-3602	395,057.00	395,057.00	95,223.39	406,408.11	(11,351.11)	-2.9%
OPEB, Allocated		3701-3702	187,648.00	187,648.00	59,869.69	187,648.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	54,679.00	54,679.00	22,987.90	54,679.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,702,953.00	4,702,953.00	1,137,094.05	4,778,963.04	(76,010.04)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	14,551.00	14,551.00	0.00	14,551.00	0.00	0.0%
Books and Other Reference Materials		4200	39,973.00	39,973.00	7,303.46	37,487.00	2,486.00	6.2%
Materials and Supplies		4300	816,140.25	816,140.25	179,291.62	940,920.87	(124,780.62)	-15.3%
Noncapitalized Equipment		4400	231,317.00	231,317.00	49,168.42	258,519.40	(27,202.40)	-11.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,101,981.25	1,101,981.25	235,763.50	1,251,478.27	(149,497.02)	-13.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	74,394.00	74,394.00	26,057.37	74,394.00	0.00	0.0%
Dues and Memberships		5300	43,527.00	43,527.00	41,427.25	43,527.00	0.00	0.0%
Insurance		5400-5450	157,944.00	157,944.00	153,600.42	157,944.00	0.00	0.0%
Operations and Housekeeping Services		5500	539,700.00	539,700.00	151,632.85	539,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,713.00	87,713.00	5,054.53	89,477.00	(1,764.00)	-2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	546,879.00	546,879.00	342,537.67	928,218.00	(381,339.00)	-69.7%
Communications		5900	135,682.47	135,682.47	6,040.48	135,682.47	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,585,839.47	1,585,839.47	726,350.57	1,968,942.47	(383,103.00)	-24.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	400,315.00	400,315.00	396,361.34	396,361.34	3,953.66	1.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			400,315.00	400,315.00	396,361.34	396,361.34	3,953.66	1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,000.00	3,000.00	1,982.54	3,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	95,790.00	95,790.00	0.00	77,790.00	18,000.00	18.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	59,033.00	59,033.00	19,314.72	59,033.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			157,823.00	157,823.00	21,297.26	139,823.00	18,000.00	11.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,736,526.72	22,736,526.72	5,978,078.37	23,855,021.29	(1,118,494.57)	-4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(5,884,848.81)	(5,884,848.81)	0.00	(6,150,934.21)	(266,085.40)	4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,884,848.81)	(5,884,848.81)	0.00	(6,150,934.21)	(266,085.40)	4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,854,848.81)	(5,854,848.81)	80,000.00	(6,120,934.21)	(266,085.40)	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	722,207.56	722,207.56	0.00	722,207.56	0.00	0.0%
2) Federal Revenue		8100-8299	577,522.24	577,522.24	(118,862.00)	649,190.24	71,668.00	12.4%
3) Other State Revenue		8300-8599	2,235,263.29	2,235,263.29	69,721.93	2,486,839.68	251,576.39	11.3%
4) Other Local Revenue		8600-8799	2,377,092.00	2,377,092.00	660.00	2,587,991.66	210,899.66	8.9%
5) TOTAL, REVENUES			5,912,085.09	5,912,085.09	(48,480.07)	6,446,229.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,158,109.72	4,158,109.72	882,772.88	4,539,660.19	(381,550.47)	-9.2%
2) Classified Salaries		2000-2999	2,035,387.45	2,035,387.45	568,519.03	2,012,098.07	23,289.38	1.1%
3) Employee Benefits		3000-3999	3,952,022.37	3,952,022.37	514,524.30	4,109,455.91	(157,433.54)	-4.0%
4) Books and Supplies		4000-4999	278,292.00	278,292.00	122,828.84	183,491.74	94,800.26	34.1%
5) Services and Other Operating Expenditures		5000-5999	1,477,781.36	1,477,781.36	298,183.56	1,337,051.81	140,729.55	9.5%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	48,083.00	56,223.13	(6,223.13)	-12.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	98,370.00	98,370.00	0.00	98,370.00	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			12,049,962.90	12,049,962.90	2,434,911.61	12,336,350.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,137,877.81)	(6,137,877.81)	(2,483,391.68)	(5,890,121.71)		
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	5,884,848.81	5,884,848.81	0.00	6,150,934.21	266,085.40	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,884,848.81	5,884,848.81	0.00	6,150,934.21		

Description	Resource Codes	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)			(253,029.00)	(253,029.00)	(2,483,391.68)	260,812.50		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	164,080.72	164,080.72		164,080.72	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)			164,080.72	164,080.72		164,080.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,080.72	164,080.72		164,080.72		
2) Ending Balance, June 30 (E + F1e)			(88,948.28)	(88,948.28)		424,893.22		
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	220,016.72	220,016.72		424,893.22		
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	(308,965.00)	(308,965.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	722,207.56	722,207.56	0.00	722,207.56	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			722,207.56	722,207.56	0.00	722,207.56	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	235,097.28	235,097.28	0.00	235,097.28	0.00	0.0%
Special Education Discretionary Grants		8182	5,794.96	5,794.96	0.00	5,794.96	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	223,375.00	223,375.00	0.00	30,207.00	(193,168.00)	-86.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,372.00	17,372.00	0.00	17,372.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,830.00	1,830.00	0.00	2,106.00	276.00	15.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	2,500.00	10,000.00	10,000.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	94,053.00	94,053.00	(121,362.00)	348,613.00	254,560.00	270.7%
TOTAL, FEDERAL REVENUE			577,522.24	577,522.24	(118,862.00)	649,190.24	71,668.00	12.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	65,758.50	65,758.50	40,936.54	65,758.50	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,168,004.79	2,168,004.79	28,785.39	2,419,581.18	251,576.39	11.6%
TOTAL, OTHER STATE REVENUE			2,235,263.29	2,235,263.29	69,721.93	2,486,839.68	251,576.39	11.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,260,000.00	2,260,000.00	0.00	2,260,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	102,732.00	102,732.00	0.00	166,732.00	64,000.00	62.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,360.00	14,360.00	660.00	161,259.66	146,899.66	1023.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,377,092.00	2,377,092.00	660.00	2,587,991.66	210,899.66	8.9%
TOTAL, REVENUES			5,912,085.09	5,912,085.09	(48,480.07)	6,446,229.14	534,144.05	9.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,937,517.72	3,937,517.72	817,168.85	4,325,058.82	(387,541.10)	-9.8%
Certificated Pupil Support Salaries		1200	21,979.00	21,979.00	810.54	1,100.00	20,879.00	95.0%
Certificated Supervisors' and Administrators' Salaries		1300	198,613.00	198,613.00	64,793.49	213,501.37	(14,888.37)	-7.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,158,109.72	4,158,109.72	882,772.88	4,539,660.19	(381,550.47)	-9.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,557,100.45	1,557,100.45	395,583.41	1,510,817.57	46,282.88	3.0%
Classified Support Salaries		2200	197,168.00	197,168.00	79,731.88	204,392.99	(7,224.99)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	189,903.00	189,903.00	63,588.92	197,738.62	(7,835.62)	-4.1%
Clerical, Technical and Office Salaries		2400	91,216.00	91,216.00	29,614.82	99,148.89	(7,932.89)	-8.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,035,387.45	2,035,387.45	568,519.03	2,012,098.07	23,289.38	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,328,149.56	2,328,149.56	149,400.85	2,406,814.00	(78,664.44)	-3.4%
PERS		3201-3202	467,099.91	467,099.91	123,307.70	488,416.89	(21,316.98)	-4.6%
OASDI/Medicare/Alternative		3301-3302	233,847.68	233,847.68	53,603.01	248,717.27	(14,869.59)	-6.4%
Health and Welfare Benefits		3401-3402	590,566.06	590,566.06	117,157.99	659,814.17	(69,248.11)	-11.7%
Unemployment Insurance		3501-3502	76,805.00	76,805.00	6,989.99	49,200.80	27,604.20	35.9%
Workers' Compensation		3601-3602	185,829.16	185,829.16	39,148.63	203,322.25	(17,493.09)	-9.4%
OPEB, Allocated		3701-3702	25,487.00	25,487.00	15,666.94	25,487.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	44,238.00	44,238.00	9,249.19	27,683.53	16,554.47	37.4%
TOTAL, EMPLOYEE BENEFITS			3,952,022.37	3,952,022.37	514,524.30	4,109,455.91	(157,433.54)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,548.00	6,548.00	22,170.52	6,548.00	0.00	0.0%
Books and Other Reference Materials		4200	20,925.00	20,925.00	44,502.28	28,957.85	(8,032.85)	-38.4%
Materials and Supplies		4300	211,944.00	211,944.00	49,421.79	122,485.89	89,458.11	42.2%
Noncapitalized Equipment		4400	38,875.00	38,875.00	6,734.25	25,500.00	13,375.00	34.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			278,292.00	278,292.00	122,828.84	183,491.74	94,800.26	34.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	161,625.06	161,625.06	0.00	161,625.06	0.00	0.0%
Travel and Conferences		5200	116,345.12	116,345.12	24,408.40	66,743.12	49,602.00	42.6%
Dues and Memberships		5300	1,500.00	1,500.00	1,812.57	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,890.00	351,890.00	103,550.06	297,578.81	54,311.19	15.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	846,311.18	846,311.18	168,412.53	809,494.82	36,816.36	4.4%
Communications		5900	110.00	110.00	0.00	110.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,477,781.36	1,477,781.36	298,183.56	1,337,051.81	140,729.55	9.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	48,083.00	56,223.13	(6,223.13)	-12.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	48,083.00	56,223.13	(6,223.13)	-12.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	98,370.00	98,370.00	0.00	98,370.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			98,370.00	98,370.00	0.00	98,370.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,049,962.90	12,049,962.90	2,434,911.61	12,336,350.85	(286,387.95)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	5,884,848.81	5,884,848.81	0.00	6,150,934.21	266,085.40	4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,884,848.81	5,884,848.81	0.00	6,150,934.21	266,085.40	4.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			5,884,848.81	5,884,848.81	0.00	6,150,934.21	(266,085.40)	4.5%

Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	50,000.00
3216	Expanded Learning Opportunities (ELO) Gra	80,318.00
4203	ESSA: Title III, English Learner Student Prog	276.00
6266		67,818.79
6300	Lottery: Instructional Materials	81,367.54
6546	Mental Health-Related Services	28,785.39
7425	Expanded Learning Opportunities (ELO) Gra	1,900.00
7426	Expanded Learning Opportunities (ELO) Gra	70,910.00
8210	Student Activity Funds	43,515.18
9010	Other Restricted Local	2.32
Total, Restricted Balance		<u>424,893.22</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,065.00	4,065.00	120.32	4,065.00	0.00	0.0%
5) TOTAL, REVENUES			4,065.00	4,065.00	120.32	4,065.00		
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	15,000.00	15,000.00	1,569.02	15,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,188.00	1,188.00	1,584.00	1,584.00	(396.00)	-33.3%
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			16,188.00	16,188.00	3,153.02	16,584.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(12,123.00)	(12,123.00)	(3,032.70)	(12,519.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	15,000.00	0.00	15,000.00	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			15,000.00	15,000.00	0.00	15,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,877.00	2,877.00	(3,032.70)	2,481.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,088.08	8,088.08		8,088.08	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)			8,088.08	8,088.08		8,088.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,088.08	8,088.08		8,088.08		
2) Ending Balance, June 30 (E + F1e)			10,965.08	10,965.08		10,569.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	10,965.08		0.00		
Other Commitments		9760	10,965.08	0.00		10,569.08		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	4,000.00	4,000.00	102.14	4,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	65.00	65.00	18.18	65.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,065.00	4,065.00	120.32	4,065.00	0.00	0.0%
TOTAL, REVENUES			4,065.00	4,065.00	120.32	4,065.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	15,000.00	1,569.02	15,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	15,000.00	1,569.02	15,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,188.00	1,188.00	1,584.00	1,584.00	(396.00)	-33.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,188.00	1,188.00	1,584.00	1,584.00	(396.00)	-33.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,188.00	16,188.00	3,153.02	16,584.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,000.00	15,000.00	0.00	15,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,200.00	7,200.00	1,451.67	7,200.00	0.00	0.0%
5) TOTAL, REVENUES			7,200.00	7,200.00	1,451.67	7,200.00		
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)			7,200.00	7,200.00	1,451.67	7,200.00		
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)			7,200.00	7,200.00	1,451.67	7,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	582,662.46	582,662.46	582,662.46	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				582,662.46	582,662.46	582,662.46		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				582,662.46	582,662.46	582,662.46		
2) Ending Balance, June 30 (E + F1e)				589,862.46	589,862.46	589,862.46		
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	589,862.46	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	589,862.46	0.00	589,862.46		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,200.00	7,200.00	1,451.67	7,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,200.00	7,200.00	1,451.67	7,200.00	0.00	0.0%
TOTAL, REVENUES			7,200.00	7,200.00	1,451.67	7,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	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	17,000.00	17,000.00	3,469.53	17,000.00	0.00	0.0%
5) TOTAL, REVENUES			17,000.00	17,000.00	3,469.53	17,000.00		
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)			17,000.00	17,000.00	3,469.53	17,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,000.00	0.00	35,000.00	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			35,000.00	35,000.00	0.00	35,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,000.00	52,000.00	3,469.53	52,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,392,580.34	1,392,580.34		1,392,580.34	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)			1,392,580.34	1,392,580.34		1,392,580.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,392,580.34	1,392,580.34		1,392,580.34		
2) Ending Balance, June 30 (E + F1e)			1,444,580.34	1,444,580.34		1,444,580.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,444,580.34	1,444,580.34		1,444,580.34		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	17,000.00	17,000.00	3,469.53	17,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,000.00	17,000.00	3,469.53	17,000.00	0.00	0.0%
TOTAL, REVENUES			17,000.00	17,000.00	3,469.53	17,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000.00	35,000.00	0.00	35,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	31,611.92	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	31,611.92	2,000.00		
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	67,304.70	71,500.00	(71,500.00)	New
5) Services and Other Operating Expenditures		5000-5999	24,800.00	24,800.00	48,478.50	188,800.00	(164,000.00)	-661.3%
6) Capital Outlay		6000-6999	454,177.96	454,177.96	3,568.69	218,677.96	235,500.00	51.9%
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			478,977.96	478,977.96	119,351.89	478,977.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(476,977.96)	(476,977.96)	(87,739.97)	(476,977.96)		
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)			(476,977.96)	(476,977.96)	(87,739.97)	(476,977.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	524,759.49	524,759.49		524,759.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,759.49	524,759.49		524,759.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,759.49	524,759.49		524,759.49		
2) Ending Balance, June 30 (E + F1e)			47,781.53	47,781.53		47,781.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	47,781.53	47,781.53		47,781.53		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,268.06	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	30,343.86	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	31,611.92	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	31,611.92	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	979.70	1,500.00	(1,500.00)	New
Noncapitalized Equipment		4400	0.00	0.00	66,325.00	70,000.00	(70,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	67,304.70	71,500.00	(71,500.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	41,096.00	146,000.00	(146,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,800.00	24,800.00	7,382.50	42,800.00	(18,000.00)	-72.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,800.00	24,800.00	48,478.50	188,800.00	(164,000.00)	-661.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	454,177.96	454,177.96	3,568.69	218,677.96	235,500.00	51.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			454,177.96	454,177.96	3,568.69	218,677.96	235,500.00	51.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			478,977.96	478,977.96	119,351.89	478,977.96		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	47,781.53
Total, Restricted Balance		<u>47,781.53</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	126,410.00	126,410.00	94,087.54	126,410.00	0.00	0.0%
5) TOTAL, REVENUES			126,410.00	126,410.00	94,087.54	126,410.00		
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	237,000.00	237,000.00	2,458.76	237,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			237,000.00	237,000.00	2,458.76	237,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,590.00)	(110,590.00)	91,628.78	(110,590.00)		
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)			(110,590.00)	(110,590.00)	91,628.78	(110,590.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	130,869.71	130,869.71		130,869.71	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)			130,869.71	130,869.71		130,869.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,869.71	130,869.71		130,869.71		
2) Ending Balance, June 30 (E + F1e)			20,279.71	20,279.71		20,279.71		
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	20,279.71	20,279.71		20,279.71		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	410.00	410.00	380.82	410.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	126,000.00	126,000.00	93,706.72	126,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			126,410.00	126,410.00	94,087.54	126,410.00	0.00	0.0%
TOTAL, REVENUES			126,410.00	126,410.00	94,087.54	126,410.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	7,000.00	2,458.76	7,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			237,000.00	237,000.00	2,458.76	237,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			237,000.00	237,000.00	2,458.76	237,000.00		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	20,279.71
Total, Restricted Balance		<u>20,279.71</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	80,835.84	84,000.00	80,000.00	2000.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	80,835.84	84,000.00		
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)			4,000.00	4,000.00	80,835.84	84,000.00		
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	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	(80,000.00)	(80,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,000.00)	(76,000.00)	835.84	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	168,817.36	168,817.36		168,817.36	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)			168,817.36	168,817.36		168,817.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,817.36	168,817.36		168,817.36		
2) Ending Balance, June 30 (E + F1e)			92,817.36	92,817.36		172,817.36		
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	92,817.36	92,817.36		172,817.36		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	80,000.00	80,000.00	80,000.00	New
Interest		8660	4,000.00	4,000.00	835.84	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	80,835.84	84,000.00	80,000.00	2000.0%
TOTAL, REVENUES			4,000.00	4,000.00	80,835.84	84,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	80,000.00	80,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	(80,000.00)	(80,000.00)		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,244.00	1,243.78	1,230.00	1,230.00	(13.78)	-1%
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)	1,244.00	1,243.78	1,230.00	1,230.00	(13.78)	-1%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,244.00	1,243.78	1,230.00	1,230.00	(13.78)	-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)						

LCFF CALCULATOR	
68908	5 digit District code or 7 digit School code (from the CDS code)
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
12/3/2021	Projection Date
LEA:	Hillsborough City Elementary
Projection Title:	2021-22 First Interim Budget
Created by:	Joyce Shen
Email:	jshen@hcsdk8.org
Phone:	(650) 548-4203

	PY2	PY1	CY	CY1	CY2	CY3	CY4	
Hillsborough City Elementary (68908)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Statutory COLA	3.26%	2.31%	1.70%	2.48%	3.11%	3.54%		
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	0.00%	0.00%	0.00%		
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	70.06785065%	70.07%	70.07%	70.07%	70.07%		
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	70.07%	70.07%	70.07%	70.07%		
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>							
		Year that charter starts operation (select from drop down list): <input type="text" value="2021-22"/>							
(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for In-lieu estimate							
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-						
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-						
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-						
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school is located within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%						
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)									
Enter P2 Data - Note: Charter School ADA is always funded on Current Year									
B-1	Grades TK-3	-	-						
B-2	Grades 4-6	-	-						
B-3	Grades 7-8	-	-						
B-4	Grades 9-12	-	-						
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be: Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be:									
H-2	Miscellaneous Adjustments	\$ -	\$ -						
J-5	Minimum State Aid Adjustments	\$ -	\$ -						

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
		NO	Is your district required to transfer in-lieu taxes to a charter school?						
		NO	Does your district have a necessary small school?						
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(b) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 21,330,188	\$ 22,387,756	\$ 23,414,110	\$ 24,598,511	\$ 25,546,572			
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -						
	Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 21,330,188	\$ 22,387,756	\$ 23,414,110	\$ 24,598,511	\$ 25,546,572	\$ -	\$ -	\$ -
(c) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from ties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -						
J-5	Minimum State Aid Adjustments	\$ -	\$ -						
(d) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,405	1,352						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,352	1,290						
A-1 / A-3	District Enrollment	1,290	1,268	1,261	1,261	1,261			
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-						
	Total Enrollment	1,290	1,268	1,261	1,261	1,261	-	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	48	51						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	51	40						
B-1 / B-3	District Unduplicated Pupil Count	40	53	52	52	52			
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-						
	Total Unduplicated Pupil Count	40	53	52	52	52	-	-	-
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	3.10%	4.18%	4.12%	4.12%	4.12%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.43%	3.68%	3.80%	4.14%	4.12%	0.00%	0.00%	0.00%

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(e) AVERAGE DAILY ATTENDANCE (ADA)									
Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year.									
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	511.36	511.36	499.06	499.06	499.06			
B-2, D-7	Grades 4-6	453.48	453.48	448.03	448.03	448.03			
B-3, D-8	Grades 7-8	277.01	277.01	280.56	280.56	280.56			
B-4, D-9	Grades 9-12	-	-						
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	0.83	0.83	0.50	0.50	0.50			
E-2, D-18	Grades 4-6	0.31	0.31	0.46	0.46	0.46			
E-3, D-19	Grades 7-8	0.79	0.79	1.19	1.19	1.19			
E-4, D-20	Grades 9-12	-	-						
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) <i>(For calculating EPA only; this ADA is not included in the LCFF funding calculation).</i>									
DISTRICT TOTAL		1,243.78	1,243.78	1,229.80	1,229.80	1,229.80	-	-	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	-	-						
E-7, E-12	Grades 4-6	-	-						
E-8, E-13	Grades 7-8	-	-						
E-9, E-14	Grades 9-12	-	-						
COUNTY TOTAL		-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		96.42%	98.09%	97.53%	97.53%	97.53%	0.00%	0.00%	0.00%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT									
If applicable, enter prior year ADA for students transferring to or from district-sponsored charter schools. Report the prior students in the current year field, using the grade span the students were enrolled in during the prior year.									
ADA transfer: Student from District to Charter (cross fiscal year)									
A-6	Grades TK-3	-	-						
A-7	Grades 4-6	-	-						
A-8	Grades 7-8	-	-						
A-9	Grades 9-12	-	-						
ADA transfer: Student from Charter to District (cross fiscal year)									
A-11	Grades TK-3	-	-						
A-12	Grades 4-6	-	-						
A-13	Grades 7-8	-	-						
A-14	Grades 9-12	-	-						
Difference (if diff. < 0, no adj. to PY ADA)		-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2021-22 First Interim Budget							12/3/2021	v.22.2b										
LOCAL CONTROL FUNDING FORMULA							2018-19		2019-20									
LCFF ENTITLEMENT CALCULATION							COLA & Augmentation		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors							3.70%		2.90% 2.90%		3.26%		0.00%		3.43% 3.43%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	546.91	\$ 7,459	\$ 776	\$ 48	\$ -	\$ 4,529,926	545.63	\$ 7,702	\$ 801	\$ 58	\$ -	\$ 4,671,319	545.63	\$ 7,702	\$ 801	\$ 58	\$ -	\$ 4,671,319
Grades 4-6	464.46	7,571		44	-	3,536,822	452.95	7,818		54	-	3,565,455	452.95	7,818		54	-	3,565,455
Grades 7-8	339.88	7,796		45	-	2,665,072	309.51	8,050		55	-	2,508,648	309.51	8,050		55	-	2,508,648
Grades 9-12	-	9,034	235	54	-	-	-	9,329	243	66	-	-	-	9,329	243	66	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 10,245,533	\$ 424,402	\$ 61,885	\$ -	\$ 10,731,820		\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422		\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422
NSS Allowance		-				-		-				-		-				-
TOTAL BASE	1,351.25	\$ 10,245,533	\$ 424,402	\$ 61,885	\$ -	\$ 10,731,820	1,308.09	\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422	1,308.09	\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422
ADD ONS:																		
Targeted Instructional Improvement Block Grant						\$ -						\$ -						\$ -
Home-to-School Transportation						-						-						-
Small School District Bus Replacement Program						-						-						-
ECONOMIC RECOVERY TARGET PAYMENT						3/4 -						-						-
LCFF ENTITLEMENT						\$ 10,731,820						\$ 10,745,422						\$ 10,745,422
STATE AID CALCULATION																		
Miscellaneous Adjustments						-						-						-
Adjusted LCFF Entitlement						10,731,820						10,745,422						10,745,422
Local Revenue (including RDA)						(20,174,236)						(21,330,188)						(21,330,188)
Gross State Aid						\$ -						\$ -						\$ -
MINIMUM STATE AID CALCULATION																		
			12-13 Rate	2018-19 ADA		MINIMUM STATE AID			12-13 Rate	2019-20 ADA		Minimum State Aid						
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,351.25		\$ 6,852,040			\$ 5,070.89	1,308.09		\$ 6,633,181						
2012-13 NSS Allowance (deficit)						-			\$ -			-						
Minimum State Aid Adjustments						-						-						
Less Current Year Property Taxes/In-Lieu						(20,174,236)						(21,330,188)						
Subtotal State Aid for Historical RL/Charter General BG						-						-						
Categorical funding from 2012-13 net of fair share reduction						172,044						172,044						
Charter School Categorical Block Grant adjusted for ADA						-						-						
Minimum State Aid Guarantee Before Proration Factor						172,044						172,044						
Proration Factor						-						-						
Minimum State Aid Guarantee						\$ 172,044						\$ 172,044						
CHARTER SCHOOL MINIMUM STATE AID OFFSET																		
LCFF Entitlement						-						-						-
Minimum State Aid plus Property Taxes including RDA						-						-						-
Offset						-						-						-
Minimum State Aid Prior to Offset						-						-						-
Total Minimum State Aid with Offset						-						-						-
TOTAL STATE AID						\$ 172,044						\$ 172,044						\$ 172,044
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 10,731,820						\$ 10,745,422						\$ 10,745,422
Change Over Prior Year										0.13%	\$ 13,602							
LCFF Entitlement Per ADA						\$ 7,942						\$ 8,215						\$ 8,215
Per-ADA Change Over Prior Year										3.44%	\$ 273							
Basic Aid Status (school districts only)						<i>Basic Aid</i>						<i>Basic Aid</i>						<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES																		
						2018-19						2019-20						
State Aid						\$ 172,044			0.00%	-		\$ 172,044						
Education Protection Account						270,250						261,618						
Property Taxes Net of In-Lieu Transfers						20,174,236			5.73%	1,155,952		21,330,188						
Charter In-Lieu Taxes						-			0.00%	-		-						
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 20,616,530			5.61%	1,155,952		\$ 21,763,850						

Hillsborough City Elementary (68908) - 2021-22 First Interim Budget		12/3/2021		v.22.2b					
LOCAL CONTROL FUNDING FORMULA				2020-21		2021-22			
LCFF ENTITLEMENT CALCULATION		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors		0.00%		0.00%		3.68% 3.68%			
		5.07%		0.00%		3.80% 3.80%			
		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3		512.19	\$ 7,702	\$ 801	\$ 63	\$ -	\$ 4,387,206		
Grades 4-6		453.79	7,818		58	-	3,573,841		
Grades 7-8		277.80	8,050		59	-	2,252,749		
Grades 9-12		-	9,329	243	70	-	-		
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ -	\$ 10,213,796		
NSS Allowance		-	-	-	-	-	-		
TOTAL BASE		<u>1,243.78</u>	<u>\$ 9,728,907</u>	<u>\$ 410,265</u>	<u>\$ 74,624</u>	<u>\$ -</u>	<u>\$ 10,213,796</u>		
ADD ONS:									
Targeted Instructional Improvement Block Grant						\$ -	\$ -		
Home-to-School Transportation						-	-		
Small School District Bus Replacement Program						-	-		
ECONOMIC RECOVERY TARGET PAYMENT						-	-		
LCFF ENTITLEMENT						<u>\$ 10,213,796</u>	<u>\$ 10,736,620</u>		
STATE AID CALCULATION									
Miscellaneous Adjustments						-	-		
Adjusted LCFF Entitlement						10,213,796	10,736,620		
Local Revenue (including RDA)						(22,387,756)	(23,414,110)		
Gross State Aid						\$ -	\$ -		
MINIMUM STATE AID CALCULATION									
			12-13 Rate	2020-21 ADA		Minimum State Aid	12-13 Rate	2021-22 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,243.78		\$ 6,307,072	\$ 5,070.89	1,244.00	\$ 6,308,207
2012-13 NSS Allowance (deficit)			\$ -	-		-	-	-	-
Minimum State Aid Adjustments						-			-
Less Current Year Property Taxes/In-Lieu						(22,387,756)			(23,414,110)
Subtotal State Aid for Historical RL/Charter General BG						-			-
Categorical funding from 2012-13 net of fair share reduction						172,044			172,044
Charter School Categorical Block Grant adjusted for ADA						-			-
Minimum State Aid Guarantee Before Proration Factor						172,044			172,044
Proration Factor						0.00%			0.00%
Minimum State Aid Guarantee						\$ 172,044			\$ 172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement						-			-
Minimum State Aid plus Property Taxes including RDA						-			-
Offset						-			-
Minimum State Aid Prior to Offset						-			-
Total Minimum State Aid with Offset						-			-
TOTAL STATE AID						\$ 172,044			\$ 172,044
ADDITIONAL STATE AID (Additional SA)						\$ -			\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 10,213,796			\$ 10,736,620
Change Over Prior Year			-4.95%	(531,626)			5.12%	522,824	
LCFF Entitlement Per ADA						8,212			8,631
Per-ADA Change Over Prior Year			-0.04%	(3)			5.10%	419	
Basic Aid Status (school districts only)						Basic Aid			Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES									
				Increase		2020-21		Increase	2021-22
State Aid		0.00%		-		\$ 172,044	0.00%	-	\$ 172,044
Education Protection Account						248,756			248,801
Property Taxes Net of In-Lieu Transfers		4.96%		1,057,568		22,387,756	4.58%	1,026,354	23,414,110
Charter In-Lieu Taxes		0.00%		-		-	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.86%		1,057,568		\$ 22,808,556	4.50%	1,026,354	\$ 23,834,955

Hillsborough City Elementary (68908) - 2021-22 First Interim Budget							12/3/2021		v.22.2b		v.22.2b														
LOCAL CONTROL FUNDING FORMULA							2022-23					2023-24													
LCFF ENTITLEMENT CALCULATION							COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							
Calculation Factors							2.48%		0.00%		4.14%		4.14%			3.11%		0.00%		4.12%			4.12%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	499.56	\$ 8,294	\$ 863	\$ 76	\$ -	\$ 4,612,348	499.56	\$ 8,552	\$ 889	\$ 78	\$ -	\$ 4,755,209	499.56	\$ 8,681		\$ 72	\$ -	\$ 3,925,423	499.56	\$ 8,938		\$ 74	\$ -	\$ 2,539,033	
Grades 4-6	448.49	8,419		70	-	3,807,101	448.49	8,681		72	-	3,925,423	448.49	8,938		74	-	2,539,033	448.49	10,357		88	-	-	
Grades 7-8	281.75	8,668		72	-	2,462,430	281.75	8,938		74	-	2,539,033	281.75	8,938		74	-	2,539,033	281.75	10,357		88	-	-	
Grades 9-12	-	10,045	261	85	-	-	-	10,357	269	88	-	-	-	10,357	269	88	-	-	-	10,357	269	88	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 10,361,397	\$ 431,120	\$ 89,362	\$ -	\$ 10,881,879		\$ 10,683,861	\$ 444,109	\$ 91,695	\$ -	\$ 11,219,665		\$ 10,683,861	\$ 444,109	\$ 91,695	\$ -	\$ 11,219,665		\$ 10,683,861	\$ 444,109	\$ 91,695	\$ -	\$ 11,219,665	
NSS Allowance		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-	
TOTAL BASE	1,229.80	\$ 10,361,397	\$ 431,120	\$ 89,362	\$ -	\$ 10,881,879	1,229.80	\$ 10,683,861	\$ 444,109	\$ 91,695	\$ -	\$ 11,219,665	1,229.80	\$ 10,683,861	\$ 444,109	\$ 91,695	\$ -	\$ 11,219,665	1,229.80	\$ 10,683,861	\$ 444,109	\$ 91,695	\$ -	\$ 11,219,665	
ADD ONS:																									
Targeted Instructional Improvement Block Grant						\$ -						\$ -												\$ -	
Home-to-School Transportation						-						-												-	
Small School District Bus Replacement Program						-						-												-	
ECONOMIC RECOVERY TARGET PAYMENT						-						-												-	
LCFF ENTITLEMENT						\$ 10,881,879						\$ 10,881,879												\$ 11,219,665	
STATE AID CALCULATION																									
Miscellaneous Adjustments						-						-												-	
Adjusted LCFF Entitlement						10,881,879						10,881,879												11,219,665	
Local Revenue (including RDA)						(24,598,511)						(24,598,511)												(25,546,572)	
Gross State Aid						\$ -						\$ -												\$ -	
MINIMUM STATE AID CALCULATION																									
			12-13 Rate	2022-23 ADA		Minimum State Aid			12-13 Rate	2023-24 ADA		Minimum State Aid													
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,229.80		\$ 6,236,181			\$ 5,070.89	1,229.80		\$ 6,236,181												\$ 6,236,181	
2012-13 NSS Allowance (deficit)						-						-												-	
Minimum State Aid Adjustments						-						-												-	
Less Current Year Property Taxes/In-Lieu						(24,598,511)						(24,598,511)												(25,546,572)	
Subtotal State Aid for Historical RL/Charter General BG						-						-												-	
Categorical funding from 2012-13 net of fair share reduction						172,044						172,044												172,044	
Charter School Categorical Block Grant adjusted for ADA						-						-												-	
Minimum State Aid Guarantee Before Proration Factor						172,044						172,044												172,044	
Proration Factor						0.00%						0.00%												0.00%	
Minimum State Aid Guarantee						\$ 172,044						\$ 172,044												\$ 172,044	
CHARTER SCHOOL MINIMUM STATE AID OFFSET																									
LCFF Entitlement						-						-												-	
Minimum State Aid plus Property Taxes including RDA						-						-												-	
Offset						-						-												-	
Minimum State Aid Prior to Offset						-						-												-	
Total Minimum State Aid with Offset						-						-												-	
TOTAL STATE AID						\$ 172,044						\$ 172,044												\$ 172,044	
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -												\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 10,881,879						\$ 10,881,879												\$ 11,219,665	
Change Over Prior Year			1.35%	145,259											3.10%	337,786									
LCFF Entitlement Per ADA						8,848						8,848												9,123	
Per-ADA Change Over Prior Year			2.51%	217											3.11%	275									
Basic Aid Status (school districts only)						Basic Aid						Basic Aid												Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES																									
				Increase		2022-23						2023-24													
State Aid			0.00%	-		\$ 172,044						\$ 172,044			0.00%	-								\$ 172,044	
Education Protection Account						245,960						245,960												245,960	
Property Taxes Net of In-Lieu Transfers			5.06%	1,184,401		24,598,511						24,598,511			3.85%	948,061								25,546,572	
Charter In-Lieu Taxes			0.00%	-		-						-			0.00%	-								-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			4.97%	1,184,401		\$ 25,016,515						\$ 25,016,515			3.79%	948,061								\$ 25,964,576	

Hillsborough City Elementary (68908) - 2021-22 First Interim Budget						12/3/21				
EDUCATION PROTECTION ACCOUNT										
Certification Period:	Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,308.09	1,243.78	1,243.78	1,244.00	1,244.00	1,229.80	1,229.80	1,227.65	-	-
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,801	\$ 248,801	\$ 245,960	\$ 245,960	\$ 245,530	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP										
Adjusted Total Revenue Limit	\$ 6,633,194	\$ -	\$ 6,307,084	\$ 6,308,220	\$ 6,308,220	\$ 6,236,193	\$ 6,236,193	\$ 6,225,290	\$ -	\$ -
Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 6,633,194	\$ 6,307,084	\$ 6,307,084	\$ 6,308,220	\$ 6,308,220	\$ 6,236,193	\$ 6,236,193	\$ 6,225,290	\$ -	\$ -
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 21,330,188	\$ 22,421,702	\$ 22,387,756	\$ 23,414,110	\$ 23,414,110	\$ 24,598,511	\$ 25,546,572	\$ -	\$ -	\$ -
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,225,290	\$ -	\$ -
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$6,633,194	\$ 6,307,084	\$6,307,084	\$6,308,220	\$6,308,220	\$6,236,193	\$6,236,193	\$6,225,290	\$-	\$-
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	70.06785065%	N/A	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 1,070,466	\$ 4,419,238	\$ 4,419,238	\$ 4,420,034	\$ 4,420,034	\$ 4,369,566	\$ 4,369,566	\$ 4,361,927	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,801	\$ 248,801	\$ 245,960	\$ 245,960	\$ 4,361,927	\$ -	\$ -
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	261,618	248,756	248,756	248,801	248,801	245,960	245,960	4,361,927	-	-
D-4 Prior Year Annual Adjustment	N/A	\$ -	N/A	\$ -	N/A	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	N/A	\$ 248,756	N/A	\$ 248,801	N/A	245,960	245,960	4,361,927	-	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 248,756	N/A	\$ 248,801	N/A	245,960	245,960	4,361,927	-	-

Hillsborough City Elementary (68908) - 2021-22 First Interim Budget	12/3/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$10,235,161	\$9,728,907	\$10,224,648	\$10,361,397	\$10,683,861	\$11,042,372	\$-	\$-
Grade Span Adjustment	437,050	410,265	430,989	431,120	444,109	459,635	-	-
Supplemental Grant	73,211	74,624	80,983	89,362	91,695	-	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$10,745,422	\$10,213,796	\$10,736,620	\$10,881,879	\$11,219,665	\$11,502,007	\$-	\$-
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	172,044	172,044
Total LCFF Entitlement	10,745,422	10,213,796	10,736,620	10,881,879	11,219,665	11,502,007	172,044	172,044
LCFF Entitlement Per ADA	\$ 8,215	\$ 8,212	\$ 8,631	\$ 8,848	\$ 9,123	\$ 9,369	-	-
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 7,140,080	\$ 172,044	\$ 172,044
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,801	\$ 245,960	\$ 245,960	\$ 4,361,927	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 21,330,188	\$ 22,387,756	\$ 23,414,110	\$ 24,598,511	\$ 25,546,572	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 21,330,188</i>	<i>\$ 22,387,756</i>	<i>\$ 23,414,110</i>	<i>\$ 24,598,511</i>	<i>\$ 25,546,572</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL FUNDING	21,763,850	22,808,556	23,834,955	25,016,515	25,964,576	11,502,007	172,044	172,044
Basic Aid Status								
Excess Taxes	<i>Basic Aid</i> \$ 10,756,810	<i>Basic Aid</i> \$ 12,346,004	<i>Basic Aid</i> \$ 12,849,534	<i>Basic Aid</i> \$ 13,888,676	<i>Basic Aid</i> \$ 14,498,951	<i>Non-Basic Aid</i> \$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 261,618	\$ 248,756	\$ 248,801	\$ 245,960	\$ 245,960	\$ -	\$ -	\$ -
Total LCFF Entitlement	10,745,422	10,213,796	10,736,620	10,881,879	11,219,665	11,502,007	172,044	172,044

SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,801	\$ 245,960	\$ 245,960	\$ 4,361,927	\$ -	\$ -
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 261,618	\$ 248,756	\$ 248,801	\$ 245,960	\$ 245,960	\$ 4,361,927	\$ -	\$ -
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2021-22 First Interim Budget	12/3/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 10,672,211	\$ 10,139,172	\$ 10,655,637	\$ 10,792,517	\$ 11,127,970	\$ 11,502,007	\$ 172,044	\$ 172,044
Supplemental and Concentration Grant funding in the LCAP year	\$ 73,211	\$ 74,624	\$ 80,983	\$ 89,362	\$ 91,695	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	0.69%	0.74%	0.76%	0.83%	0.82%	0.00%	0.00%	0.00%

SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,290	1,268	1,261	1,261	1,261	-	-	-
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	1,290	1,268	1,261	1,261	1,261	0	0	0
Unduplicated Pupil Count	40	53	52	52	52	-	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	40	53	52	52	52	0	0	0
Rolling %, Supplemental Grant	3.4300%	3.6800%	3.8000%	4.1400%	4.1200%	0.0000%	0.0000%	0.0000%
Rolling %, Concentration Grant	3.4300%	3.6800%	3.8000%	4.1400%	4.1200%	0.0000%	0.0000%	0.0000%

Hillsborough City Elementary (68908) - 2021-22 First Interim Budget	12/3/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Prior Year ADA for the Hold Harmless - (net of current year charter shift)								
Grades TK-3	544.80	511.36	511.36	499.06	499.06	499.06	-	-
Grades 4-6	452.64	453.48	453.48	448.03	448.03	448.03	-	-
Grades 7-8	308.72	277.01	277.01	280.56	280.56	280.56	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,306.16	1,241.85	1,241.85	1,227.65	1,227.65	1,227.65	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,306.16	1,241.85	1,241.85	1,227.65	1,227.65	1,227.65	-	-
Current Year ADA								
Grades TK-3	511.36	511.36	499.06	499.06	499.06	-	-	-
Grades 4-6	453.48	453.48	448.03	448.03	448.03	-	-	-
Grades 7-8	277.01	277.01	280.56	280.56	280.56	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,241.85	1,227.65	1,227.65	1,227.65	-	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,241.85	1,227.65	1,227.65	1,227.65	-	-	-
Change in LCFF ADA (excludes NSS ADA)	(64.31) Decline	- No Change	(14.20) Decline	- No Change	- No Change	(1,227.65) Decline	- No Change	- No Change
Funded LCFF ADA for the Hold Harmless								
Grades TK-3	544.80	511.36	511.36	499.06	499.06	499.06	-	-
Grades 4-6	452.64	453.48	453.48	448.03	448.03	448.03	-	-
Grades 7-8	308.72	277.01	277.01	280.56	280.56	280.56	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,306.16	1,241.85	1,241.85	1,227.65	1,227.65	1,227.65	-	-
	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated								
Grades TK-3	0.83	0.83	0.50	0.50	0.50	-	-	-
Grades 4-6	0.31	0.31	0.46	0.46	0.46	-	-	-
Grades 7-8	0.79	0.79	1.19	1.19	1.19	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.93	1.93	2.15	2.15	2.15	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	512.19	512.19	499.56	499.56	499.56	-	-	-
Grades 4-6	453.79	453.79	448.49	448.49	448.49	-	-	-
Grades 7-8	277.80	277.80	281.75	281.75	281.75	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,243.78	1,243.78	1,229.80	1,229.80	1,229.80	-	-	-
TOTAL FUNDED ADA								
Grades TK-3	545.63	512.19	511.86	499.56	499.56	499.06	-	-
Grades 4-6	452.95	453.79	453.94	448.49	448.49	448.03	-	-
Grades 7-8	309.51	277.80	278.20	281.75	281.75	280.56	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Total	1,308.09	1,243.78	1,244.00	1,229.80	1,229.80	1,227.65	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>64.31</i>	<i>-</i>	<i>14.20</i>	<i>-</i>	<i>-</i>	<i>1,227.65</i>	<i>-</i>	<i>-</i>

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

- 1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

- 1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Local Property Taxes (w/out RDA)	\$ 20,174,236	\$ 21,330,188	\$ 22,387,756	\$ 23,414,110	\$ 24,598,511	\$ 25,546,572	\$ -	\$ -	\$ -
District LCFF ADA	1,351.25	1,308.09	1,243.78	1,244.00	1,229.80	1,229.80	1,227.65	-	-
Total Charter LCFF ADA	-	-	-	-	-	-	-	-	-
Total LCFF ADA	1,351.25	1,308.09	1,243.78	1,244.00	1,229.80	1,229.80	1,227.65	-	-
Property Taxes per ADA	\$ 14,930.05	\$ 16,306.36	\$ 17,999.77	\$ 18,821.57	\$ 20,002.04	\$ 20,772.95	\$ -	\$ -	\$ -
Funding Method:									
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Prior Year Basic Aid Status Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid Basic Aid

1	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	<input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	50,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					15,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	130,000.00	130,000.00		

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,359,982.82
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 29,186,512.56

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.66%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,363,252.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	561,779.58
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	137,829.21
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,062,861.03
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,062,861.03

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	24,794,120.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,478,445.70
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,178,274.77
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	311,295.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	618,907.50
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	17,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	22,486.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,819,879.11
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,584.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	33,257,492.58

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 6.20%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 6.20%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,062,861.03</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>553,547.75</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.29%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.29%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 9.29%
Highest rate used in any program: 0.00%

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	36,241,372.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	568,596.24
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	311,295.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	452,584.47
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	94,233.00
4. Other Transfers Out	All	9200	7200-7299	77,790.00
5. Interfund Transfers Out	All	9300	7600-7629	50,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	517,223.07
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,503,125.54
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	12,519.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				34,182,169.36

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,230.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		27,790.38
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	30,900,290.07	24,843.86
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	30,900,290.07	24,843.86
B. Required effort (Line A.2 times 90%)	27,810,261.06	22,359.47
C. Current year expenditures (Line I.E and Line II.B)	34,182,169.36	27,790.38
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			6,226,168.74	4,837,468.33	3,470,262.89	674,961.21	282,702.09	(1,378,393.48)	8,834,921.93	4,829,267.93	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019	Principal Apportionment	25,807.00	57,916.00	87,996.00	(6,302.00)		65,404.00	11,000.00	6,150.00	
	8020-8079	Property Taxes				833,540.93	1,120,466.92	11,000,000.00	156,091.00		
	8080-8099	Miscellaneous Funds						320,000.00			
	8100-8299	Federal Revenue	(215,129.00)		93,767.00	2,500.00	4,061.00	64,253.00	12,466.00		
	8300-8599	Other State Revenue			107,206.47		27,500.00	343,664.00			
	8600-8799	Other Local Revenue	2,115.12	(581.87)	9,079.39	1,519,639.40	5,791.41	1,116,898.00	182,935.00	1,128,940.00	
	8910-8929	Interfund Transfers In				80,000.00					
	8930-8979	All Other Financing Sources									
TOTAL RECEIPTS			(187,206.88)	57,334.13	298,048.86	2,429,378.33	1,157,819.33	12,910,219.00	362,492.00	1,135,090.00	
C. DISBURSEMENTS											
	1000-1999	Certificated Salaries	228,829.46	177,023.65	1,624,586.51	1,613,493.62	1,616,967.78	1,616,967.78	2,270,222.76	1,643,226.38	
	2000-2999	Classified Salaries	200,526.01	246,365.45	457,884.17	363,794.69	372,429.99	372,429.99	522,890.00	385,464.02	
	3000-3999	Employee Benefits	155,974.30	168,381.01	680,992.21	646,270.83	648,526.17	648,526.17	910,531.00	671,224.41	
	4000-4999	Books and Supplies	30,698.90	117,269.08	95,364.75	115,259.61	113,735.22	113,735.22	159,684.00	117,715.73	
	5000-5999	Services	263,990.40	424,638.74	163,527.04	172,377.95	134,921.77	134,921.77	287,373.80	287,373.80	
	6000-6599	Capital Outlay	396,686.24		47,758.10					8,140.13	
	7000-7499	Other Outgo	28,740.94	(17,105.52)	4,830.92	4,830.92	4,830.92	4,830.92	50,000.00	20,000.00	
	7600-7629	Interfund Transfers Out								50,000.00	
	7630-7699	All Other Financing Uses									
TOTAL DISBURSEMENTS			1,305,446.25	1,116,572.41	3,074,943.70	2,916,027.62	2,891,411.85	2,891,411.85	4,200,701.56	3,183,144.47	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	Cash Not In Treasury	(1,565.12)			(6.08)	(1.16)				
	9200-9299	Accounts Receivable	130,402.64	31,833.68		32,112.00					
	9310	Due From Other Funds									
	9320	Stores									
	9330	Prepaid Expenditures	117,303.24	(112,366.97)				(19,110.00)	(3,569.44)		
	9340	Other Current Assets									
	9490	Deferred Outflows of Resources									
SUBTOTAL			0.00	246,140.76	(80,533.29)	0.00	32,105.92	(1.16)	(19,110.00)	(3,569.44)	0.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	Accounts Payable	357,317.04	227,433.87	18,406.84	(62,284.25)	(72,498.11)	(213,618.26)	163,875.00	(33,975.00)	
	9610	Due To Other Funds									
	9640	Current Loans									
	9650	Unearned Revenues									
	9690	Deferred Inflows of Resources									
SUBTOTAL			0.00	357,317.04	227,433.87	18,406.84	(62,284.25)	(72,498.11)	(213,618.26)	163,875.00	(33,975.00)
<u>Nonoperating</u>											
	9910	Suspense Clearing		215,129.00							
TOTAL BALANCE SHEET ITEMS			0.00	103,952.72	(307,967.16)	(18,406.84)	94,390.17	72,496.95	194,508.26	(167,444.44)	33,975.00
E. NET INCREASE/DECREASE (B - C + D)			(1,388,700.41)	(1,367,205.44)	(2,795,301.68)	(392,259.12)	(1,661,095.57)	10,213,315.41	(4,005,654.00)	(2,014,079.47)	
F. ENDING CASH (A + E)			4,837,468.33	3,470,262.89	674,961.21	282,702.09	(1,378,393.48)	8,834,921.93	4,829,267.93	2,815,188.46	
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									
		2,815,188.46	1,622,993.63	5,497,492.65	3,671,061.95				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	60,000.00	2,853.00		109,976.00			420,800.00	420,800.00
Property Taxes	8020-8079	1,200,000.00	6,000,000.00		3,104,011.15			23,414,110.00	23,414,110.00
Miscellaneous Funds	8080-8099		345,921.00		56,286.56			722,207.56	722,207.56
Federal Revenue	8100-8299	555,379.89	3,544.35	3,348.00	125,000.00			649,190.24	649,190.24
Other State Revenue	8300-8599	1,456,238.93	4,778.00	530,000.00	290,000.00			2,759,387.40	2,759,387.40
Other Local Revenue	8600-8799	240,000.00	618,000.00	860,000.00	996,826.75			6,679,643.20	6,679,643.20
Interfund Transfers In	8910-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,511,618.82	6,975,096.35	1,393,348.00	4,682,100.46	0.00	0.00	34,725,338.40	34,725,338.40
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,643,228.00	1,643,221.53	1,643,228.00	1,643,228.00			17,364,223.47	17,364,223.47
Classified Salaries	2000-2999	385,464.00	385,464.00	385,464.00	428,811.64			4,506,987.96	4,506,987.96
Employee Benefits	3000-3999	2,344,320.85	671,224.00	671,224.00	671,224.00			8,888,418.95	8,888,418.95
Books and Supplies	4000-4999	117,716.00	117,716.00	117,716.00	142,899.50	75,460.00		1,434,970.01	1,434,970.01
Services	5000-5999	287,373.80	287,373.80	287,373.80	324,747.61	250,000.00		3,305,994.28	3,305,994.28
Capital Outlay	6000-6599							452,584.47	452,584.47
Other Outgo	7000-7499	15,000.00	15,000.00	81,567.90	25,666.00			238,193.00	238,193.00
Interfund Transfers Out	7600-7629							50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		4,793,102.65	3,119,999.33	3,186,573.70	3,236,576.75	325,460.00	0.00	36,241,372.14	36,241,372.14
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(1,572.36)	
Accounts Receivable	9200-9299	79,432.00			(450,286.00)			(176,505.68)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(3,747.00)	(9,145.00)	(43,755.00)	(8,228.00)			(82,618.17)	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		75,685.00	(9,145.00)	(43,755.00)	(458,514.00)	0.00	0.00	(260,696.21)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(13,604.00)	(28,547.00)	(10,550.00)	(397,420.00)			(65,463.87)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(13,604.00)	(28,547.00)	(10,550.00)	(397,420.00)	0.00	0.00	(65,463.87)	
<u>Nonoperating</u>									
Suspense Clearing	9910							215,129.00	
TOTAL BALANCE SHEET ITEMS		89,289.00	19,402.00	(33,205.00)	(61,094.00)	0.00	0.00	19,896.66	
E. NET INCREASE/DECREASE (B - C + D)									
		(1,192,194.83)	3,874,499.02	(1,826,430.70)	1,384,429.71	(325,460.00)	0.00	(1,496,137.08)	(1,516,033.74)
F. ENDING CASH (A + E)									
		1,622,993.63	5,497,492.65	3,671,061.95	5,055,491.66				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								4,730,031.66	

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):							
			July	August	September	October	November	December	January	February
A. BEGINNING CASH			5,055,491.66	4,249,662.48	2,815,688.48	(86,990.25)	(1,571,736.63)	(2,438,568.33)	5,987,211.60	4,416,510.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	91,212.00	25,807.00		65,404.00	10,323.00	6,052.00
Property Taxes	8020-8079						920,427.86	1,066,766.15	9,604,791.58	1,540,091.46
Miscellaneous Funds	8080-8099							318,170.47		
Federal Revenue	8100-8299				150,000.00	121,000.00			63,253.00	12,466.00
Other State Revenue	8300-8599				95,126.11	468,925.00		40,025.00	85,493.25	589,645.41
Other Local Revenue	8600-8799		3,409.95	4,638.93	3,173.69	28,481.30	1,176,661.15	1,116,898.63	181,935.54	1,157,775.59
Interfund Transfers In	8910-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			29,216.95	30,445.93	339,511.80	1,644,641.16	2,283,452.30	11,254,010.93	1,744,816.00	1,753,473.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		236,838.02	183,218.81	1,681,256.54	1,681,256.54	1,681,257.00	1,681,257.00	1,681,257.00	1,681,257.00
Classified Salaries	2000-2999		207,544.42	254,987.78	411,266.83	411,266.00	411,266.00	411,266.00	411,266.00	411,266.00
Employee Benefits	3000-3999		161,433.40	174,274.34	807,276.69	807,277.00	807,277.00	807,277.00	807,277.00	807,277.00
Books and Supplies	4000-4999		31,773.36	121,373.42	72,360.95	72,361.00	72,361.00	72,361.00	23,598.00	72,361.00
Services	5000-5999		273,230.06	439,501.10	251,623.52	251,623.00	251,623.00	51,689.00	148,675.00	251,623.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		29,746.87	(17,105.52)					26,000.00	
Interfund Transfers Out	7600-7629								50,000.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			940,566.13	1,156,249.93	3,223,784.53	3,223,783.54	3,223,784.00	3,023,850.00	3,148,073.00	3,223,784.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		130,403.00	31,634.00		32,112.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330		117,305.00	(112,366.00)				(18,000.00)	(3,569.00)	
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	247,708.00	(80,732.00)	0.00	32,112.00	0.00	(18,000.00)	(3,569.00)	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		357,317.00	227,438.00	18,406.00	(62,284.00)	(73,500.00)	(213,619.00)	163,875.00	(33,975.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	357,317.00	227,438.00	18,406.00	(62,284.00)	(73,500.00)	(213,619.00)	163,875.00	(33,975.00)
<u>Nonoperating</u>										
Suspense Clearing	9910		215,129.00							
TOTAL BALANCE SHEET ITEMS		0.00	105,520.00	(308,170.00)	(18,406.00)	94,396.00	73,500.00	195,619.00	(167,444.00)	33,975.00
E. NET INCREASE/DECREASE (B - C + D)			(805,829.18)	(1,433,974.00)	(2,902,678.73)	(1,484,746.38)	(866,831.70)	8,425,779.93	(1,570,701.00)	(1,436,336.00)
F. ENDING CASH (A + E)			4,249,662.48	2,815,688.48	(86,990.25)	(1,571,736.63)	(2,438,568.33)	5,987,211.60	4,416,510.60	2,980,174.60
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									
		2,980,174.60	1,309,108.19	6,509,615.34	6,097,224.28				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	58,688.00	2,853.00	2,816.00	106,031.00			420,800.00	420,800.00
Property Taxes	8020-8079	1,101,933.28	8,205,010.03	1,869,852.09	289,678.48			24,598,550.93	24,598,550.93
Miscellaneous Funds	8080-8099		280,290.49	10,703.20	113,043.40			722,207.56	722,207.56
Federal Revenue	8100-8299	6,881.98	3,544.35	3,375.00	50,887.91			411,408.24	411,408.24
Other State Revenue	8300-8599	(3,718.11)	4,778.00	522,426.00	182,685.35			1,985,386.01	1,985,386.01
Other Local Revenue	8600-8799	230,944.44	617,502.28	382,818.65	1,220,704.66			6,124,944.81	6,124,944.81
Interfund Transfers In	8910-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,394,729.59	9,113,978.15	2,791,990.94	1,963,030.80	0.00	0.00	34,343,297.55	34,343,297.55
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,681,257.00	1,681,257.00	1,681,257.00	1,681,253.33			17,232,622.24	17,232,622.24
Classified Salaries	2000-2999	411,266.00	411,266.00	411,266.00	411,273.47			4,575,200.50	4,575,200.50
Employee Benefits	3000-3999	807,277.00	1,590,000.00	807,277.00	807,274.50			9,191,197.93	9,191,197.93
Books and Supplies	4000-4999	14,567.00	72,361.00	72,361.00	106,556.60	100,000.00		904,395.33	904,395.33
Services	5000-5999	151,429.00	251,623.00	251,623.00	403,080.15	200,000.00		3,177,342.83	3,177,342.83
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				217,551.65			256,193.00	256,193.00
Interfund Transfers Out	7600-7629							50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,065,796.00	4,006,507.00	3,223,784.00	3,626,989.70	300,000.00	0.00	35,386,951.83	35,386,951.83
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		79,432.00					273,581.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330			(9,145.00)	(43,755.00)			(69,530.00)	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	79,432.00	(9,145.00)	(43,755.00)	0.00	0.00	204,051.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599		(13,604.00)	(28,547.00)	(397,420.00)			(55,913.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	(13,604.00)	(28,547.00)	(397,420.00)	0.00	0.00	(55,913.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							215,129.00	
TOTAL BALANCE SHEET ITEMS		0.00	93,036.00	19,402.00	353,665.00	0.00	0.00	475,093.00	
E. NET INCREASE/DECREASE (B - C + D)									
		(1,671,066.41)	5,200,507.15	(412,391.06)	(1,310,293.90)	(300,000.00)	0.00	(568,561.28)	(1,043,654.28)
F. ENDING CASH (A + E)									
		1,309,108.19	6,509,615.34	6,097,224.28	4,786,930.38				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								4,486,930.38	

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	24,557,117.56	4.82%	25,741,558.49	3.68%	26,689,579.65
2. Federal Revenues	8100-8299	649,190.24	-36.63%	411,408.24	-26.62%	301,880.24
3. Other State Revenues	8300-8599	2,759,387.40	-28.05%	1,985,386.01	0.00%	1,985,386.01
4. Other Local Revenues	8600-8799	6,679,643.20	-8.30%	6,124,944.81	0.00%	6,124,944.81
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		34,725,338.40	-1.10%	34,343,297.55	2.44%	35,181,790.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,364,223.47		17,232,622.24
b. Step & Column Adjustment				242,121.18		227,121.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(373,722.41)		143,833.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,364,223.47	-0.76%	17,232,622.24	2.15%	17,603,576.24
2. Classified Salaries						
a. Base Salaries				4,506,987.96		4,575,200.50
b. Step & Column Adjustment				62,062.00		57,455.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,150.54		29,141.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,506,987.96	1.51%	4,575,200.50	1.89%	4,661,796.50
3. Employee Benefits	3000-3999	8,888,418.95	3.41%	9,191,197.93	3.15%	9,480,546.99
4. Books and Supplies	4000-4999	1,434,970.01	-36.97%	904,395.33	0.00%	904,395.33
5. Services and Other Operating Expenditures	5000-5999	3,305,994.28	-3.89%	3,177,342.83	-5.61%	2,999,068.77
6. Capital Outlay	6000-6999	452,584.47	-100.00%	0.00	0.00%	90,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	238,193.00	7.56%	256,193.00	0.00%	256,193.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		36,241,372.14	-2.36%	35,386,951.83	1.86%	36,045,576.83
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,516,033.74)		(1,043,654.28)		(863,786.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,595,740.40		5,079,706.66		4,036,052.38
2. Ending Fund Balance (Sum lines C and D1)		5,079,706.66		4,036,052.38		3,172,266.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	115,901.69		0.00		0.00
b. Restricted	9740	424,893.22		541,968.72		549,516.22
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	339,997.15		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,174,482.33		0.00		0.00
2. Unassigned/Unappropriated	9790	2,024,432.27		3,494,083.66		2,622,750.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,079,706.66		4,036,052.38		3,172,266.26

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,174,482.33		0.00		0.00
c. Unassigned/Unappropriated	9790	2,024,432.27		3,494,083.66		2,622,750.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	589,862.46		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)		4,788,777.06		3,494,083.66		2,622,750.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.21%		9.87%		7.28%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		1,230.00		1,230.00		1,230.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		36,241,372.14		35,386,951.83		36,045,576.83
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)		36,241,372.14		35,386,951.83		36,045,576.83
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,087,241.16		1,061,608.55		1,081,367.30
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,087,241.16		1,061,608.55		1,081,367.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	23,834,910.00	4.97%	25,019,350.93	3.79%	25,967,372.09
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	272,547.72	0.00%	272,547.72	0.00%	272,547.72
4. Other Local Revenues	8600-8799	4,091,651.54	-8.40%	3,747,852.81	0.00%	3,747,852.81
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,150,934.21)	11.38%	(6,851,151.44)	0.09%	(6,857,522.44)
6. Total (Sum lines A1 thru A5c)		22,128,175.05	0.63%	22,268,600.02	4.23%	23,210,250.18
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,824,563.28		13,026,684.46
b. Step & Column Adjustment				202,121.18		187,121.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						190,350.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,824,563.28	1.58%	13,026,684.46	2.90%	13,404,155.46
2. Classified Salaries						
a. Base Salaries				2,494,889.89		2,347,607.54
b. Step & Column Adjustment				23,574.00		18,455.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(170,856.35)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,494,889.89	-5.90%	2,347,607.54	0.79%	2,366,062.54
3. Employee Benefits	3000-3999	4,778,963.04	7.60%	5,142,252.00	4.56%	5,376,654.00
4. Books and Supplies	4000-4999	1,251,478.27	-39.67%	754,978.33	0.00%	754,978.33
5. Services and Other Operating Expenditures	5000-5999	1,968,942.47	-0.96%	1,949,984.47	1.12%	1,971,910.47
6. Capital Outlay	6000-6999	396,361.34	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	139,823.00	12.87%	157,823.00	0.00%	157,823.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		23,905,021.29	-1.99%	23,429,329.80	2.78%	24,081,583.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,776,846.24)		(1,160,729.78)		(871,333.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,431,659.68		4,654,813.44		3,494,083.66
2. Ending Fund Balance (Sum lines C and D1)		4,654,813.44		3,494,083.66		2,622,750.04
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	115,901.69				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	339,997.15				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,174,482.33				
2. Unassigned/Unappropriated	9790	2,024,432.27		3,494,083.66		2,622,750.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,654,813.44		3,494,083.66		2,622,750.04

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	2,174,482.33		0.00		0.00
c. Unassigned/Unappropriated	9790	2,024,432.27		3,494,083.66		2,622,750.04
(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	589,862.46				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		4,788,777.06		3,494,083.66		2,622,750.04
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.						
In 2022-23, over \$170k classified salaries are moved from Unrestricted to Restricted as the District intends to spend the Expanded Learning Opportunities Grant to support students in 22-23.						

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	722,207.56	0.00%	722,207.56	0.00%	722,207.56
2. Federal Revenues	8100-8299	649,190.24	-36.63%	411,408.24	-26.62%	301,880.24
3. Other State Revenues	8300-8599	2,486,839.68	-31.12%	1,712,838.29	0.00%	1,712,838.29
4. Other Local Revenues	8600-8799	2,587,991.66	-8.15%	2,377,092.00	0.00%	2,377,092.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,150,934.21	11.38%	6,851,151.44	0.09%	6,857,522.44
6. Total (Sum lines A1 thru A5c)		12,597,163.35	-4.15%	12,074,697.53	-0.85%	11,971,540.53
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,539,660.19		4,205,937.78
b. Step & Column Adjustment				40,000.00		40,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(373,722.41)		(46,517.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,539,660.19	-7.35%	4,205,937.78	-0.15%	4,199,420.78
2. Classified Salaries						
a. Base Salaries				2,012,098.07		2,227,592.96
b. Step & Column Adjustment				38,488.00		39,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				177,006.89		29,141.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,012,098.07	10.71%	2,227,592.96	3.06%	2,295,733.96
3. Employee Benefits	3000-3999	4,109,455.91	-1.47%	4,048,945.93	1.36%	4,103,892.99
4. Books and Supplies	4000-4999	183,491.74	-18.57%	149,417.00	0.00%	149,417.00
5. Services and Other Operating Expenditures	5000-5999	1,337,051.81	-8.20%	1,227,358.36	-16.31%	1,027,158.30
6. Capital Outlay	6000-6999	56,223.13	-100.00%		0.00%	90,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	98,370.00	0.00%	98,370.00	0.00%	98,370.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,336,350.85	-3.07%	11,957,622.03	0.05%	11,963,993.03
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		260,812.50		117,075.50		7,547.50
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		164,080.72		424,893.22		541,968.72
2. Ending Fund Balance (Sum lines C and D1)		424,893.22		541,968.72		549,516.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	424,893.22		541,968.72		549,516.22
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		424,893.22		541,968.72		549,516.22

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.

In 2022-23, over \$170k classified salaries are moved from Unrestricted to Restricted as the District intends to spend the Expanded Learning Opportunities Grant to support students in 22-23 by hiring four paraeducators total 3.29 FTEs. The reduction of over \$300k in Restricted Certified salaries reflect the fact that positions funded out of one-time restricted funds, such as the two K-5 Intervention Specialists paid out of ELOG and two Instructional Coaches paid out of Educator Effectiveness in 21-22 will not be fully paid out of such restricted funds in 22-23. Other adjustments also factor one-time money going away in Year 2 and Year 3.

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	1,244.00	1,230.00		
Charter School	0.00	0.00		
Total ADA	1,244.00	1,230.00	-1.1%	Met
1st Subsequent Year (2022-23)				
District Regular	1,243.78	1,230.00		
Charter School				
Total ADA	1,243.78	1,230.00	-1.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,243.78	1,230.00		
Charter School				
Total ADA	1,243.78	1,230.00	-1.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	1,274	1,260		
Charter School				
Total Enrollment	1,274	1,260	-1.1%	Met
1st Subsequent Year (2022-23)				
District Regular	1,274	1,260		
Charter School				
Total Enrollment	1,274	1,260	-1.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,274	1,260		
Charter School				
Total Enrollment	1,274	1,260	-1.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	1,305	1,352	
Charter School			
Total ADA/Enrollment	1,305	1,352	96.5%
Second Prior Year (2019-20)			
District Regular	1,244	1,290	
Charter School			
Total ADA/Enrollment	1,244	1,290	96.4%
First Prior Year (2020-21)			
District Regular	1,244	1,268	
Charter School	0		
Total ADA/Enrollment	1,244	1,268	98.1%
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	1,230	1,260		
Charter School	0			
Total ADA/Enrollment	1,230	1,260	97.6%	Not Met
1st Subsequent Year (2022-23)				
District Regular		1,260		
Charter School				
Total ADA/Enrollment	0	1,260	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular		1,260		
Charter School				
Total ADA/Enrollment	0	1,260	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

The state mandate of providing remote independent study results the district sending 12 students in the beginning of the year to Menlo Park School District, hence the district lost ADA for these students.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	23,756,264.79	23,834,910.00	0.3%	Met
1st Subsequent Year (2022-23)	24,537,232.38	25,019,350.93	2.0%	Met
2nd Subsequent Year (2023-24)	25,230,062.21	25,967,372.09	2.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The district is community funded, basic aid school district and projected 4% assessed value of propertites increase from 22-23 to 23-24.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	16,546,507.44	19,546,828.27	84.7%
Second Prior Year (2019-20)	17,519,225.19	20,544,342.26	85.3%
First Prior Year (2020-21)	18,348,755.75	21,436,819.09	85.6%
	Historical Average Ratio:		85.2%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.2% to 88.2%	82.2% to 88.2%	82.2% to 88.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	20,098,416.21	23,855,021.29	84.3%	Met
1st Subsequent Year (2022-23)	20,516,544.00	23,379,329.80	87.8%	Met
2nd Subsequent Year (2023-24)	21,146,872.00	24,031,583.80	88.0%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	577,522.24	649,190.24	12.4%	Yes
1st Subsequent Year (2022-23)	291,607.24	411,408.24	41.1%	Yes
2nd Subsequent Year (2023-24)	291,607.24	301,880.24	3.5%	No

Explanation:
(required if Yes)

The various COVID-19 pandemic related one-time funding will go away in 23-24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	2,507,811.01	2,759,387.40	10.0%	Yes
1st Subsequent Year (2022-23)	1,985,386.01	1,985,386.01	0.0%	No
2nd Subsequent Year (2023-24)	1,985,386.01	1,985,386.01	0.0%	No

Explanation:
(required if Yes)

The various COVID-19 pandemic related one-time funding will go away in 23-24.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	6,474,944.81	6,679,643.20	3.2%	No
1st Subsequent Year (2022-23)	6,124,944.81	6,124,944.81	0.0%	No
2nd Subsequent Year (2023-24)	6,124,944.81	6,124,944.81	0.0%	No

Explanation:
(required if Yes)

Two biggest local revenues for the school district is parcel tax and Hillsborough Schools Foundation donations. Because seniors eligible for parcel tax exemptions are not required to reapply every year, the district loses revenue when such seniors move out or pass away. This budget revision projects \$3.2 million from HSF in two outer years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	1,380,273.25	1,434,970.01	4.0%	No
1st Subsequent Year (2022-23)	904,395.33	904,395.33	0.0%	No
2nd Subsequent Year (2023-24)	904,395.33	904,395.33	0.0%	No

Explanation:
(required if Yes)

The district increased significant instructional supplies due to COVID-19, including educational platforms and subscriptions, as well as additional cleaning and disinfecting supplies. It is expected things to return to normal in 22-23 and 23-24.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	3,063,620.83	3,305,994.28	7.9%	Yes
1st Subsequent Year (2022-23)	3,177,342.83	3,177,342.83	0.0%	No
2nd Subsequent Year (2023-24)	2,999,068.77	2,999,068.77	0.0%	No

Explanation:
(required if Yes)

The district increased its contracted janitorial services to maintain safe and clean facilities during COVID-19. The district also has additional \$76k paid to another district in the San Mateo County to serve our remote independent study students.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	9,560,278.06	10,088,220.84	5.5%	Not Met
1st Subsequent Year (2022-23)	8,401,938.06	8,521,739.06	1.4%	Met
2nd Subsequent Year (2023-24)	8,401,938.06	8,412,211.06	0.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	4,443,894.08	4,740,964.29	6.7%	Not Met
1st Subsequent Year (2022-23)	4,081,738.16	4,081,738.16	0.0%	Met
2nd Subsequent Year (2023-24)	3,903,464.10	3,903,464.10	0.0%	Met

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

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

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

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

The various COVID-19 pandemic related one-time funding will go away in 23-24.

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

The various COVID-19 pandemic related one-time funding will go away in 23-24.

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

Two biggest local revenues for the school district is parcel tax and Hillsborough Schools Foundation donations. Because seniors eligible for parcel tax exemptions are not required to reapply every year, the district loses revenue when such seniors move out or pass away. This budget revision projects \$3.2 million from HSF in two outer years.

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

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

The district increased significant instructional supplies due to COVID-19, including educational platforms and subscriptions, as well as additional cleaning and disinfecting supplies. It is expected things to return to normal in 22-23 and 23-24.

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

The district increased its contracted janitorial services to maintain safe and clean facilities during COVID-19. The district also has additional \$76k paid to another district in the San Mateo County to serve our remote independent study students.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,030,684.71	1,052,334.36	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,019,330.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	13.2%	9.9%	7.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.4%	3.3%	2.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(1,776,846.24)	23,905,021.29	7.4%	Not Met
1st Subsequent Year (2022-23)	(1,160,729.78)	23,429,329.80	5.0%	Not Met
2nd Subsequent Year (2023-24)	(871,333.62)	24,081,583.80	3.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is the first to return to in person instruction in 20-21, during the pandemic, and incurred significant additional cost in additional staffing to maintain small cohorts, cleaning/disinfecting supplies and services, portable restroom and washing station rentals. The district has a huge challenge to settle on collective bargaining negotiations due to staff's extra work during COOVID-19 and inflation. The various one-time funding help but also created more costs due to the mandates attached to the funding. Increased property taxes and reserves built up in general fund and fund 17 will offset deficits.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	5,079,706.66	Met
1st Subsequent Year (2022-23)	4,036,052.38	Met
2nd Subsequent Year (2023-24)	3,172,266.26	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	5,055,491.66	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,230	1,230	1,230
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	36,241,372.14	35,386,951.83	36,045,576.83
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	36,241,372.14	35,386,951.83	36,045,576.83
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,087,241.16	1,061,608.55	1,081,367.30
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,087,241.16	1,061,608.55	1,081,367.30

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,174,482.33		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,024,432.27	3,494,083.66	2,622,750.04
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	589,862.46		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	4,788,777.06	3,494,083.66	2,622,750.04
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.21%	9.87%	7.28%
District's Reserve Standard (Section 10B, Line 7):	1,087,241.16	1,061,608.55	1,081,367.30
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(5,884,848.81)	(6,150,934.21)	4.5%	266,085.40	Met
1st Subsequent Year (2022-23)	(6,492,308.12)	(6,851,151.44)	5.5%	358,843.32	Not Met
2nd Subsequent Year (2023-24)	(6,498,682.12)	(6,857,522.44)	5.5%	358,840.32	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	80,000.00	80,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	80,000.00	80,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	80,000.00	80,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	50,000.00	50,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	50,000.00	50,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	50,000.00	50,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The district settled for a total compensation of 4.0% for all teachers and management and 4.09% for all CSEA members in 21-22, triggering the increased contribution to restricted resources for all three years.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	21	51	7433	3,278,922
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				3,278,922

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	52,056	60,000	60,000	60,000
Certificates of Participation				
General Obligation Bonds	3,148,084	3,389,646	3,617,623	3,897,304
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments:	3,200,140	3,449,646	3,677,623	3,957,304
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The debt is paid by Hillsborough taxpayers.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	9,964,251.00	9,964,251.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	9,964,251.00	9,964,251.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	807,881.00	829,557.00
1st Subsequent Year (2022-23)	829,557.00	829,557.00
2nd Subsequent Year (2023-24)	829,557.00	829,557.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	213,135.00	213,135.00
1st Subsequent Year (2022-23)	213,135.00	203,364.00
2nd Subsequent Year (2023-24)	213,135.00	203,364.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	213,135.00	203,364.00
1st Subsequent Year (2022-23)	213,135.00	203,364.00
2nd Subsequent Year (2023-24)	213,135.00	203,364.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	62	66
1st Subsequent Year (2022-23)	62	66
2nd Subsequent Year (2023-24)	62	66

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	114.8	112.3	112.3	112.3

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	677,421	Reopener	Reopener
% change in salary schedule from prior year	3.7%; HW Increase \$500/FTE		

Multiyear Agreement

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

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

Negotiations Not Settled

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

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	51.3	52.2	52.2	52.2

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	254,166		
% change in salary schedule from prior year or	3.4%; HW increase \$1000/FTE		

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	15.0	15.0	15.0	15.0

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement	126,422		
Change in salary schedule from prior year (may enter text, such as "Reopener")	3.7%; HW increase \$500/FTE		

Negotiations Not Settled

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
12/2/2021 9:15:11 PM

41-68908-0000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Hillsborough City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

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

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/2/2021 9:16:19 PM

41-68908-0000000

First Interim
2021-22 Actuals to Date
Technical Review Checks

Hillsborough City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional
Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the
affected forms must be opened and saved. PASSED

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/2/2021 9:13:56 PM

41-68908-0000000

First Interim
2021-22 Original Budget
Technical Review Checks

Hillsborough City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3212-0-0000-0000-9740 3212 9740 94,053.00
 Explanation: The district was entitled to receive \$94,053 for the remainder of
 ESSER II funding in 21-22. Actuals received in 21-22 was \$93,767 and the entire
 amount backfilled COVID-19 cost in 20-21. The original budget of \$94,053 has
 since been removed with this 1st interim budget.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and
 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special
 Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue
 Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations
 must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all
 goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)
 must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,
 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass
 the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999,
 except 7210) must be direct-charged to an Undistributed, Nonagency, or County
 Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions
 (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a
 Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This
 technical review check excludes Early Intervening Services resources 3312,
 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750)
 must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350)
 must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object
 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal
 Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero,
 individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to
 zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to
 zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net

to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	7425	-308,965.00

Explanation: The revised AB86/SB86 ELOG funding moved \$314,028 from Resource 7425 to four other resources. Budget has been revised at 1st interim accordingly.

Total of negative resource balances for Fund 01 -308,965.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7425	9790	-308,965.00

Explanation: The original AB86/SB 86 ELOG funding entitled the district with \$318,965 to be received in 21-22. The revised ELOG moved \$314,028 from Resource 7425 to four other resources: ESSER II RS 3216=\$104,543; GEER II RS 3217=\$23,990; ESSER III RS 3218=\$68,100, and ESSER III RS 3219=\$117,395. This first interim budget has reflected the change.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/2/2021 9:14:33 PM

41-68908-0000000

First Interim
2021-22 Board Approved Operating Budget
Technical Review Checks

Hillsborough City Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - The following combinations for FUND and OBJECT are invalid. These account code combinations will not display in the fund forms and will result in an incorrect calculated ending fund balance (Object 979Z), causing the fund forms to be out of balance with Object 979Z. Your general ledger data must be corrected and the data reimported. If you believe these account code combinations are valid, please contact the CDE for assistance. EXCEPTION

ACCOUNT	FUND	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
13-0000-0-0000-0000-9750	13	9750	10,965.08

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	3212	0	0000-0000-9740	3212	9740	94,053.00

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to

zero by fund. PASSED

INTRAFFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	7425	-308,965.00
Total of negative resource balances for Fund 01		-308,965.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7425	9790	-308,965.00

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.