

**FUND 01: UNRESTRICTED GENERAL FUND**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	31,577,901	31,577,901	-
8011-8099	LCFF Revenue	108,476,505	110,333,005	1,856,500
8100-8299	Federal Revenue	200,000	200,000	-
8300-8590	State Revenue	1,877,192	1,924,710	47,518
8600-8799	Local Revenue	43,471,496	45,949,996	2,478,500
8980-8999	Local General Fund Contributions	(30,740,857)	(30,965,603)	(224,746)
	<b>Total Revenue</b>	<b>123,284,336</b>	<b>127,442,108</b>	<b>4,157,772</b>
1000-1999	Certificated Salaries	50,286,213	50,006,317	(279,896)
2000-2999	Classified Salaries	19,100,342	18,592,346	(507,996)
3000-3999	Employee Benefits	31,919,313	31,488,736	(430,577)
4000-4999	Books and Supplies	1,998,157	2,044,354	46,197
5000-5999	Services and Other Operating Costs	16,945,994	17,145,347	199,353
6000-6999	Capital Outlay	410,358	665,627	255,269
7100-7299	Other Outgo	75,000	75,000	-
7300-7399	Indirect Costs	(1,593,733)	(1,597,888)	(4,155)
7400-7499	Debt Services	-	-	
7600-7629	Transfer Out/ Fund 12, 13, 14	4,357,385	3,200,000	(1,157,385)
	<b>Total Expenditures</b>	<b>123,499,029</b>	<b>121,619,839</b>	<b>(1,879,190)</b>
	Increase /(Decrease) Fund Balance	<b>(214,693)</b>	<b>5,822,269</b>	<b>6,036,962</b>
	<b>Projected Fund Balance</b>	<b>31,363,208</b>	<b>37,400,170</b>	

**Major Changes**

**Revenues:**

- \$ 1,856,500 Increase LCFF Revenue (Property Tax)
  - 3M Decrease in Secured Roll Property Taxes*
  - 142K Decrease in Other Subventions & In-Lieu Property Taxes*
  - 30K Decrease in Homeowners' Exemptions Property Taxes*
  - 28K Increase in Unsecured Roll Property Taxes*
  - 5M Increase in Community Redevelopment Funds (RDA)*
- \$ 47,518 Increase Other State Revenue for Mandated Cost Reimbursements
- \$ 2,478,500 Increase Other Local Revenue
  - 25K Projected Decrease of Interest Earned per year to date actuals received*
  - 1.5K Decrease of Bus Pass Replacement Fees per year to date actuals received*
  - 5K Increase of Bus Pass Fees per year to date actuals received*
  - 2.5M Increase of Measure GSH/YY Projected Revenue per year to date actuals received*
- \$ (224,746) Increase in Local General Fund Contribution (LGFC) - Decrease to Revenue
  - Increase of Special Education Contribution (Detail on Restricted General Fund)*

**Expenditures:**

- \$ (279,896) Decrease in Certificated Monthly, Hourly, Overtime, and Substitute Salary Projections
- \$ (507,996) Decrease in Classified Hourly, Overtime, and Substitute Salaries for use of Covid-19 Funds
- \$ (430,577) Decrease in Statutory Benefits (-147,635) & Employee Health Benefits (-282,942)
- \$ 46,197 Increase in Books & Supplies
- \$ 199,353 Increase in Services & Operating Costs (legal costs, independent contractors, conf/travel)
  - 20,475 Other Operational Costs*
    - 17K Increase in Conference & Travel*
    - 0.2K Decrease in Dues & Memberships*
    - 5K Increase Rentals/Leases/Repairs*
    - 2.4K Increase to contra-account for Intra-fund/Inter-fund Transfers (Decrease to General Ledger)*
  - 179,398 Consultants & Other Operating Costs*
    - 15K Increase in Other Operating Costs (Maintenance Agmts, Advertising, Memberships, Interfund Transfers, Other)*
    - 127K Increase in Consultants*
    - 37K Increase in Legal*
    - (520) Communications (Land & Mobile)*
- \$ 255,269 Increase in Capital Outlay
  - 225K Phone Equipment & Hardware for New District Office Building*
  - 13K Copier Machine for Webster Elementary*
  - 7K Sound System Package for Malibu High School*
  - 5K Tuff Shed for Roosevelt Elementary*
  - 5K Stage for Edison Elementary*
- \$ (4,155) Increase in Indirect Charge to Categorical Programs

**FUND 01: RESTRICTED GENERAL FUND**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	8,322,631	8,322,631	-
8100-8299	Federal Revenue	12,747,093	13,204,261	457,168
8300-8590	State Revenue	7,181,670	8,509,092	1,327,422
8600-8799	Local Revenue	9,713,659	9,600,897	(112,762)
8980-8999	Local General Fund Contributions	30,740,857	30,965,603	224,746
	<b>Total Revenue</b>	<b>60,383,279</b>	<b>62,279,853</b>	<b>1,896,574</b>
1000-1999	Certificated Salaries	18,363,067	18,259,580	(103,487)
2000-2999	Classified Salaries	13,399,492	13,102,173	(297,319)
3000-3999	Employee Benefits	14,314,452	14,058,009	(256,443)
4000-4999	Books and Supplies	6,549,433	6,943,801	394,368
5000-5999	Services and Other Operating Costs	8,935,582	10,705,739	1,770,157
6000-6999	Capital Outlay	93,975	96,475	2,500
7300-7399	Indirect Costs	897,535	938,958	41,423
	<b>Total Expenditures</b>	<b>62,553,536</b>	<b>64,104,735</b>	<b>1,551,199</b>
	Increase /(Decrease) Fund Balance	<b>(2,170,257)</b>	<b>(1,824,882)</b>	<b>345,375</b>
	<b>Projected Fund Balance</b>	<b>6,152,374</b>	<b>6,497,749</b>	

**Major Changes**

**Revenues:**

- \$ 457,168 Increase in Federal Projected Revenue from Special Education  
*471K Increase in Special Education IDEA Part B Funds from The American Rescue Plan*  
*37K Increase in Special Education IDEA Preschool Funds from The American Rescue Plan*  
*3.6K Increase in Special Education IDEA Preschool Funds*  
*55K Decrease in Medi-Cal Revenue*
- \$ 1,327,422 Increase in State Projected Revenue  
*707K Increase in Expanded Learning Opportunity (ELO) Grant Funds for Summer School*  
*379K Increase in Special Education Early Intervention Grant*  
*241K Increase in Career Technical Education Incentive Grant (CTEIG)*
- \$ (112,762) Increase in Projected Revenue from PTA, Booster Club, & Gifts  
*175K Decrease in State AB602 Funds Passed Through Local SELPA*  
*63K Increase in Projected Revenue from PTA, Booster Clubs, & Gifts*
- \$ 224,746 Increase in Local General Fund Contribution (LGFC) - Increase to Restricted General Fund Revenue  
*415K Decrease of Special Education Paraeducators salary/benefits due to unfilled vacancies*  
*188K Decrease of Special Education Certificated salary/benefits due to unfilled vacancies*  
*74K Decrease of Special Education Other Classified salary/benefits due to unfilled vacancies*  
*53K Increase of Special Education Staff Substitutes and Additional Hours*  
*550K Increase of Special Education NPS/NPA Contracts*  
*126K Increase of Special Education Legal Settlements*  
*172K Projected Decrease of Special Education Revenue requires Increase in LGFC*

**Expenditures:**

- \$ (103,487) Decrease in Certificated Hourly and Substitute Salaries to Other Operating Costs
- \$ (297,319) Decrease in Classified Hourly, Overtime, and Substitute Salaries to Operating Costs
- \$ (256,443) Decrease in Statutory Benefits & Employee Health Benefits to Operating Costs
- \$ 394,368 Increase in Books & Supplies - Items related to Covid-19 per resolution adopted each Board Meeting
- \$ 1,770,157 Increase in Services & Operating Costs (legal costs, independent contractors, conf/travel) from Salaries/Benefits  
*1.1M Increase to Other Operating Costs*  
*470K Increase to NPA (Non-Public Agency) Contracts*  
*164K Increase to Legal Settlements*  
*35K Increase to Parent Reimbursements for Transportation*
- \$ 2,500 Increase in Capital Outlay for Welding Equipment in Routine Restricted Maintenance Account (RRMA)
- \$ 41,423 Increase in Indirect Costs from various programs

**FUND 11: ADULT EDUCATION FUND**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	994,389	994,389	-
8100-8299	Federal Revenue	54,709	54,709	-
8300-8590	Other State Revenue	740,895	740,895	-
8600-8799	Local Revenue	1,248	1,248	-
	<b>Total Revenues</b>	<b>796,852</b>	<b>796,852</b>	-
1000-1999	Certificated Salaries	297,052	297,052	-
2000-2999	Classified Salaries	191,774	191,774	-
3000-3999	Employee Benefits	183,134	183,134	-
4000-4999	Books and Supplies	117,027	117,027	-
5000-5999	Services and Other Operating Costs	44,550	44,550	-
7300-7399	Indirect Costs	60,359	60,359	-
	<b>Total Expenditures</b>	<b>893,896</b>	<b>893,896</b>	-
	Increase /(Decrease) Fund Balance	<b>(97,044)</b>	<b>(97,044)</b>	-
	<b>Projected Fund Balance</b>	<b>897,345</b>	<b>897,345</b>	

**Revenue:**

No Change Since Second Interim

**Expenditure:**

No Change Since Second Interim

**FUND 12: CHILD DEVELOPMENT FUND**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	711,924	711,924	-
8100-8299	Federal Revenue	193,607	193,607	-
8300-8590	State Revenue	2,736,542	2,717,619	(18,923)
8600-8799	Local Revenue	2,958,857	3,118,857	160,000
8900-8929	Interfund Transfer from Fund 01	1,557,385	1,200,000	(357,385)
	<b>Total Revenues</b>	<b>7,446,391</b>	<b>7,230,083</b>	<b>(216,308)</b>
1000-1999	Certificated Salaries	2,322,176	2,189,472	(132,704)
2000-2999	Classified Salaries	1,732,657	1,598,872	(133,785)
3000-3999	Employee Benefits	1,703,088	1,641,772	(61,316)
4000-4999	Books and Supplies	373,706	175,125	(198,581)
5000-5999	Services and Other Operating Costs	782,582	742,782	(39,800)
6000-6999	Capital Outlay	-	-	-
7300-7399	Indirect Costs	507,840	473,956	(33,884)
	<b>Total Expenditures</b>	<b>7,422,049</b>	<b>6,821,979</b>	<b>(600,070)</b>
	Increase /(Decrease) Fund Balance	<b>24,342</b>	<b>408,104</b>	<b>383,762</b>
	<b>Projected Fund Balance</b>	<b>736,266</b>	<b>1,120,028</b>	

**Revenues:**

- \$ (18,923) Projected Decrease in State Preschool & Child Care Funding Program
- \$ 160,000 Projected Increase for Revenue in Full Fee Program
- \$ (357,385) Projected Decrease in Local General Fund Contribution (LGFC)

**Expenditures:**

- \$ (132,704) Decrease in Certificated Hourly, Overtime, and Substitute Salaries
- \$ (133,785) Decrease in Classified Hourly, Overtime, and Substitute Salaries
- \$ (61,316) Decrease in Corresponding Statutory Benefits & Employee Health Benefits
- \$ (198,581) Decrease in Supplies
- \$ (39,800) Decrease in Services and Other Operating Costs
- \$ (33,884) Decrease in Indirect Costs

**FUND 13: CAFETERIA SPECIAL FUND**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	742,509	742,509	-
8100-8299	Federal Revenue	1,210,152	1,783,862	573,710
8300-8590	State Revenue	60,000	102,433	42,433
8600-8799	Local Revenue (Food Sales)	26,580	97,882	71,302
8900-8929	Interfund Transfer	1,800,000	1,000,000	(800,000)
	<b>Total Revenues</b>	<b>3,096,732</b>	<b>2,984,177</b>	<b>(112,555)</b>
2000-2999	Classified Salaries	1,570,458	1,514,149	(56,309)
3000-3999	Employee Benefits	705,544	688,106	(17,438)
4000-4999	Books and Supplies	1,330,390	1,360,390	30,000
5000-5999	Services and Other Operating Costs	14,550	24,550	10,000
6000-6999	Capital Outlay	-	-	-
7300-7399	Indirect Costs	127,999	124,615	(3,384)
	<b>Total Expenditures</b>	<b>3,748,941</b>	<b>3,711,810</b>	<b>(37,131)</b>
	Increase /(Decrease) Fund Balance	<b>(652,209)</b>	<b>(727,633)</b>	<b>(75,424)</b>
	<b>Projected Fund Balance</b>	<b>90,300</b>	<b>14,876</b>	

**Revenue:**

- \$ 573,710 Increase in Federal Revenue for Increased Federal Reimbursement Rates
- \$ 42,433 Increase in State Revenue for Increased State Reimbursement Rates
- \$ 71,302 Increase in Local Revenue for Food Sales
- \$ (800,000) Decrease in Interfund Transfer from Unrestricted General Fund

**Expenditures:**

- \$ (56,309) Decrease in Hourly, Overtime, and Substitute Salaries
- \$ (17,438) Decrease in Corresponding Statutory Benefits & Employee Shifts in Health Benefits
- \$ 30,000 Increase in Food Costs and Supplies previously funded from Covid Funds now Food Service Fund
- \$ 10,000 Increase in Services & Other Operating Costs
- \$ (3,384) Decrease in Indirect Costs

**FUND 14: DEFERRED MAINTENANCE FUND**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	1,040,348	1,040,348	-
8010-8099	LCFF transfer to Fund 14	-	-	-
8600-8799	Local Revenue	5,000	5,000	-
8919	Transfer form General Fund	1,000,000	1,000,000	-
	<b>Total Revenues</b>	<b>1,005,000</b>	<b>1,005,000</b>	-
4000-4999	Books and Supplies	25,000	25,000	-
5000-5999	Services and Other Operating Costs	975,000	975,000	-
6000-6999	Capital Outlay	-	-	-
	<b>Total Expenditures</b>	<b>1,000,000</b>	<b>1,000,000</b>	-
	Increase /(Decrease) Fund Balance	<b>5,000</b>	<b>5,000</b>	-
	<b>Projected Fund Balance</b>	<b>1,045,348</b>	<b>1,045,348</b>	

**Revenue:**

No Change Since Second Interim

**Expenditure:**

No Change Since Second Interim

**FUND 21.3: BUILDING FUND / MEASURE "BB" SERIES D**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	1,697,835	1,697,835	-
8600-8799	Local Revenue	50,000	50,000	-
8980	Transfer From M - (Fund 21.9.-90102.2)	6,000,100	6,000,100	-
	<b>Total Revenues</b>	<b>6,050,100</b>	<b>6,050,100</b>	-
2000-2999	Classified Salaries	37,007	37,068	61
3000-3999	Employee Benefits	20,135	20,135	-
4000-4999	Books and Supplies	10,000	2,000	(8,000)
5000-5999	Services and Other Operating Costs	758,780	649,780	(109,000)
6000-6999	Capital Outlay	5,132,010	4,662,010	(470,000)
	<b>Total Expenditure</b>	<b>5,957,932</b>	<b>5,370,993</b>	<b>(586,939)</b>
	Increase /(Decrease) Fund Balance	<b>92,168</b>	<b>679,107</b>	<b>586,939</b>
	<b>Projected Fund Balance</b>	<b>1,790,003</b>	<b>2,376,942</b>	

**FUND 21.6: BUILDING FUND / MEASURE "ES" SERIES C**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	24,617,703	24,617,703	-
8600-8799	Local Revenue	75,000	75,000	-
8980-8999	Transfer from ES Bond Series E (Fund 21.8)	(9,000,000)	(9,000,000)	-
	<b>Total Revenues</b>	<b>(8,925,000)</b>	<b>(8,925,000)</b>	-
2000-2999	Classified Salaries	240,766	241,073	307
3000-3999	Employee Benefits	119,077	119,732	655
4000-4999	Books and Supplies	78,000	128,000	50,000
5000-5999	Services and Other Operating Costs	2,040,700	1,841,700	(199,000)
6000-6999	Capital Outlay	1,251,300	1,120,300	(131,000)
	<b>Total Expenditure</b>	<b>3,729,843</b>	<b>3,450,805</b>	<b>(279,038)</b>
	Increase /(Decrease) Fund Balance	<b>(12,654,843)</b>	<b>(12,375,805)</b>	<b>279,038</b>
	<b>Projected Fund Balance</b>	<b>11,962,860</b>	<b>12,241,898</b>	

**FUND 21.8: BUILDING FUND / MEASURE "ES" SERIES E**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	10,594,114	10,594,114	-
8600-8799	Local Revenue	99,900	100,000	100
8951	Bond Proceeds	-	-	-
8980-8999	Transfer to ES Bond Series C (Fund 21.6)	9,000,000	8,999,900	(100)
8980-8999	Transfer to M (Fund 21.9.-90102.2)	13,552,000	13,552,000	-
	<b>Total Revenues</b>	<b>22,651,900</b>	<b>22,651,900</b>	-
2000-2999	Classified Salaries	4,500	4,500	-
3000-3999	Employee Benefits	1,200	1,200	-
4000-4999	Books and Supplies	170,000	164,000	(6,000)
5000-5999	Services and Other Operating Costs	3,031,900	3,072,500	40,600
6000-6999	Capital Outlay	16,482,000	18,336,500	1,854,500
	<b>Total Expenditure</b>	<b>19,689,600</b>	<b>21,578,700</b>	<b>1,889,100</b>
	Increase /(Decrease) Fund Balance	<b>2,962,300</b>	<b>1,073,200</b>	<b>(1,889,100)</b>
	<b>Projected Fund Balance</b>	<b>13,556,414</b>	<b>11,667,314</b>	

**FUND 21.9-90101.1: BUILDING FUND / MEASURE "SMS" SERIES A**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	1,691,594	1,691,594	-
8600-8799	Local Revenue	100,000	100,000	-
8800-8951	Bond Proceeds	-	-	-
8980-8999	Transfer from SMS Bond Series B (Fund 21.9.-90101.2)	54,000,000	54,000,000	-
	<b>Total Revenues</b>	<b>54,100,000</b>	<b>54,100,000</b>	-
2000-2999	Classified Salaries	460,774	460,774	-
3000-3999	Employee Benefits	264,323	264,323	-
4000-4999	Books and Supplies	27,200	26,200	(1,000)
5000-5999	Services and Other Operating Costs	9,736,300	9,554,000	(182,300)
6000-6999	Capital Outlay	23,885,600	24,988,100	1,102,500
	<b>Total Expenditure</b>	<b>34,374,197</b>	<b>35,293,397</b>	919,200
	Increase /(Decrease) Fund Balance	<b>19,725,803</b>	<b>18,806,603</b>	<b>(919,200)</b>
	<b>Projected Fund Balance</b>	<b>21,417,397</b>	<b>20,498,197</b>	

**FUND 21.9-90101.2: BUILDING FUND / MEASURE "SMS" SERIES B**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	-	-	-
8600-8799	Local Revenue	500,000	500,000	-
8800-8951	Bond Proceeds	200,000,000	200,000,000	-
8980-8999	Transfer to SMS Bond Series A (Fund 21.9.-90101.1)	(54,000,000)	(54,000,000)	-
	<b>Total Revenues</b>	<b>146,500,000</b>	<b>146,500,000</b>	-
2000-2999	Classified Salaries	-	-	-
3000-3999	Employee Benefits	-	-	-
4000-4999	Books and Supplies	110	110	-
5000-5999	Services and Other Operating Costs	16,038,820	14,254,020	(1,784,800)
6000-6999	Capital Outlay	45,089,000	29,389,000	(15,700,000)
	<b>Total Expenditure</b>	<b>61,127,930</b>	<b>43,643,130</b>	(17,484,800)
	Increase /(Decrease) Fund Balance	<b>85,372,070</b>	<b>102,856,870</b>	<b>17,484,800</b>
	<b>Projected Fund Balance</b>	<b>85,372,070</b>	<b>102,856,870</b>	

**FUND 21.9-90102.1: BUILDING FUND / MEASURE "M" SERIES A**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	18,956,248	18,956,248	-
8600-8799	Local Revenue	75,000	75,000	-
8800-8951	Bond Proceeds	-	-	-
8980-8999	Other Financing	-	-	-
	<b>Total Revenues</b>	<b>75,000</b>	<b>75,000</b>	-
2000-2999	Classified Salaries	231,124	231,124	-
3000-3999	Employee Benefits	131,187	131,187	-
4000-4999	Books and Supplies	33,200	33,200	-
5000-5999	Services and Other Operating Costs	2,576,400	2,579,950	3,550
6000-6999	Capital Outlay	1,441,100	1,431,100	(10,000)
	<b>Total Expenditure</b>	<b>4,413,011</b>	<b>4,406,561</b>	(6,450)
	Increase /(Decrease) Fund Balance	<b>(4,338,011)</b>	<b>(4,331,561)</b>	<b>6,450</b>
	<b>Projected Fund Balance</b>	<b>14,618,237</b>	<b>14,624,687</b>	



**FUND 21.9-90102.2: BUILDING FUND / MEASURE "M" SERIES B**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	-	-	-
8600-8799	Local Revenue	200,000	200,000	-
8800-8951	Bond Proceeds	80,000,000	80,000,000	-
8980-8999	Transfer to BB Projects (Fund 21.3) - BB Shortfall	(6,000,000)	(6,000,000)	-
	Transfer to ES Projects (Fund 21.8) - BB shortfall	(13,552,000)	(13,552,000)	-
	<b>Total Revenues</b>	<b>60,648,000</b>	<b>60,648,000</b>	-
2000-2999	Classified Salaries	-	-	-
3000-3999	Employee Benefits	-	-	-
4000-4999	Books and Supplies	500	500	-
5000-5999	Services and Other Operating Costs	11,563,500	10,719,500	(844,000)
6000-6999	Capital Outlay	8,405,000	7,742,000	(663,000)
	<b>Total Expenditure</b>	<b>19,969,000</b>	<b>18,462,000</b>	<b>(1,507,000)</b>
	Increase /(Decrease) Fund Balance	<b>40,679,000</b>	<b>42,186,000</b>	<b>1,507,000</b>
	<b>Projected Fund Balance</b>	<b>40,679,000</b>	<b>42,186,000</b>	

**\*FUND 21: BUILDING FUND / MEASURE BB, ES, SMS, & M - All Series**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
8662	Fair Market Value Adjustment	(493,298)	(493,298)	-
	Beginning Fund Balance	57,064,195	57,064,195	-
8600-8799	Local Revenue	1,593,197.78	1,593,297.78	100
8800-8951	Bond Proceeds - SMS Series B	200,000,000	200,000,000	-
8800-8951	Bond Proceeds - M Series B	80,000,000	80,000,000	-
8952-8979	Other Financing	100	-	(100)
	<b>Total Revenues</b>	<b>281,593,298</b>	<b>281,593,298</b>	-
2000-2999	Classified Salaries	974,171	974,539	368
3000-3999	Employee Benefits	535,922	536,577	655
4000-4999	Books and Supplies	319,010	354,010	35,000
5000-5999	Services and Other Operating Costs	45,746,400	42,671,450	(3,074,950)
6000-6999	Capital Outlay	101,686,010	87,669,010	(14,017,000)
	<b>Total Expenditure</b>	<b>149,261,513</b>	<b>132,205,586</b>	<b>(17,055,927)</b>
	Increase /(Decrease) Fund Balance	<b>132,331,785</b>	<b>149,387,712</b>	<b>17,055,927</b>
	<b>Projected Fund Balance</b>	<b>189,395,980</b>	<b>206,451,907</b>	

**FUND 25: CAPITAL FACILITIES FUND**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	5,004,750	5,004,750	-
8681	Developer Fees	475,000	250,000	(225,000)
8660	Local Revenue	51,329	21,000	(30,329)
	<b>Total Revenues</b>	<b>526,329</b>	<b>271,000</b>	<b>(255,329)</b>
4000-4999	Supplies	-	-	-
5000-5999	Services and Other Operating Costs	350,000	350,000	-
6000-6999	Capital Outlay	650,000	650,000	-
	Total Expenditures	<b>1,000,000</b>	<b>1,000,000</b>	-
	Increase /(Decrease) Fund Balance	<b>(473,671)</b>	<b>(729,000)</b>	<b>(255,329)</b>
	<b>Projected Fund Balance</b>	<b>4,531,079</b>	<b>4,275,750</b>	

**Revenue:**

\$ (225,000) Decrease in Projected Developer Fee Revenue per year to date actuals received

\$ (30,329) Decrease in Projected Interest Earned per year to date actuals received

**Expenditure:**

No Change Since Second Interim

**FUND 35: COUNTY SCHOOL FACILITIES FUND**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	3,378,907	3,378,907	-
8681	State Revenue	-	-	-
8660	Local Revenue	-	-	-
	<b>Total Revenues</b>	-	-	-
4000-4999	Supplies	-	-	-
5000-5999	Services and Other Operating Costs	-	-	-
6000-6999	Capital Outlay	-	-	-
	Total Expenditures	-	-	-
	Increase /(Decrease) Fund Balance	-	-	-
	<b>Projected Fund Balance</b>	<b>3,378,907</b>	<b>3,378,907</b>	

**Revenue:**

No Change Since Second Interim

**Expenditure:**

No Change Since Second Interim

**FUND 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	17,701,503	17,701,503	-
8590-8599	State Revenue	-	-	-
8600-8625	Local Revenue	4,500,000	5,100,000	600,000
8626-8660	Local Revenue (Interest Earned)	157,229	157,229	-
8661-8699	Local Revenue	-	-	-
	<b>Total Revenues</b>	<b>4,657,229</b>	<b>5,257,229</b>	<b>600,000</b>
4000-4999	Supplies	4,095	94,095	90,000
5000-5999	Services and Other Operating Costs	1,478,527	1,718,108	239,581
6000-6999	Capital Outlay	7,300,000	7,665,000	365,000
7400-7499	COPS Payments	1,875,000	2,648,287	773,287
	Total Expenditures	<b>10,657,622</b>	<b>12,125,490</b>	<b>1,467,868</b>
	Increase /(Decrease) Fund Balance	<b>(6,000,393)</b>	<b>(6,868,261)</b>	<b>(867,868)</b>
	<b>Projected Fund Balance</b>	<b>11,701,110</b>	<b>10,833,242</b>	

**Revenue:**

\$ 600,000 Projected Increase in Community Redevelopment Funds (RDA) Facilities Portion

**Expenditure:**

\$ 90,000 Increase in Supplies for McKinley Elementary Library Relocation Project

\$ 239,581 Increase in Services & Other Operating Costs  
*McKinley Elementary Library Relocation Project*  
*New District Office Tenant Improvements*

\$ 365,000 Increase in Capital Outlay  
*McKinley Elementary Library Relocation Project*  
*New District Office Tenant Improvements*

\$ 773,287 Increase in COP Payments  
*New District Office COP Principal & Interest Payment*

**FUND 51: BOND INTEREST & REDEMPTION FUND**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	61,138,479	61,138,479	-
8611-8614	Local Revenue	56,533,775	56,533,775	-
8661-8799	Local Revenue Interest	93,414	93,414	-
	<b>Total Revenues</b>	<b>56,627,189</b>	<b>56,627,189</b>	-
7433	Debt Service - Bond Redemptions	34,027,008	34,027,008	-
7434	Debt Service - Bond Interest & Other Services	32,120,516	32,120,516	-
	<b>Total Expenditures</b>	<b>66,147,524</b>	<b>66,147,524</b>	-
	Increase /(Decrease) Fund Balance	<b>(9,520,335)</b>	<b>(9,520,335)</b>	-
	<b>Projected Fund Balance</b>	<b>51,618,144</b>	<b>51,618,144</b>	-

**Revenue:**

No Change Since Second Interim

**Expenditure:**

No Change Since Second Interim

**FUND 71: RETIREE BENEFIT FUND FOR OPEB**

Object	Description	Second Interim Budget 1/31/2022	Third Budget Revision 4/30/2022	Changes
	Beginning Fund Balance	9,698,704	9,698,704	-
8600-8660	Local Revenue Interest	10,000	10,000	-
8661-8799	Local Revenue	1,379,482	1,379,482	-
	<b>Total Revenues</b>	<b>1,389,482</b>	<b>1,389,482</b>	-
5000-5999	Services and Other Operating Costs	1,378,000	1,378,000	-
	Total Expenditures	<b>1,378,000</b>	<b>1,378,000</b>	-
	Increase /(Decrease) Fund Balance	<b>11,482</b>	<b>11,482</b>	-
	<b>Projected Fund Balance</b>	<b>9,710,186</b>	<b>9,710,186</b>	-

**Revenue:**

No Change Since Second Interim

**Expenditure:**

No Change Since Second Interim

**SANTA MONICA-MALIBU UNIFIED SCHOOL DISTRICT**  
**2021-22 PROJECTED ENDING FUND BALANCE AS OF JUNE 30, 2022**

<b>FUND</b>		<b>PROJECTED ENDING FUND BALANCE AS OF 6/30/2022</b>
01	GENERAL FUND	
	UNRESTRICTED	37,400,170
	RESTRICTED	6,497,749
		<b>43,897,919</b>
11	ADULT EDUCATION	897,345
12	CHILD DEVELOPMENT FUND	1,120,028
13	CAFETERIA FUND	14,876
14	DEFERRED MAINTENANCE FUND	1,045,348
21	BUILDING FUND - BOND PROJECTS	206,451,907
25	CAPITAL FACILITIES FUND	4,275,750
35	COUNTY SCHOOL FACILITIES FUND	3,378,907
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	10,833,242
51	BOND INTEREST & REDEMPTION FUND	51,618,144
71	RETIREE BENEFIT FUND FOR OPEB	9,710,186