

# First Interim Report

## 2021-22



Adopted November 18, 2021  
**Laguna Beach Unified School District**  
550 Blumont Street • Laguna Beach • CA 92651  
[www.lbusd.org](http://www.lbusd.org)

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# 2021-22 FIRST INTERIM REPORT

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**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2021-22 First Interim Report**

### **SECTION I**

### **DISTRICT FORMATS**

## CRITERIA AND STANDARDS FOR REVIEWING SCHOOL DISTRICT INTERIM REPORTS

The **First Interim Report** provides an opportunity for the first review of the District's budget for 2021-22. It is a time to adjust the budget based upon the Enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenues and expenditures. The First Interim Report covers the period of time from July 1 through October 31 and must be submitted to the county office of education no later than December 15.

The following narrative is presented in the same sequence as the accompanying **2021-22 First Interim General Fund Summary – Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance**. Individual summaries of unrestricted and restricted General Fund Revenue and Expenditures are also included.

### **A. REVENUE**

- 1) Property Tax/LCFF – Projected LCFF sources increased slightly by \$570 to reflect the estimated Education Protection Account (EPA) entitlement funding based on average daily attendance (ADA). There was no change to overall total property tax estimates. Secured property tax revenue is projected to increase by 3.53% in 2021-22 based on the Orange County Auditor Controller's estimates we received in August. The District will continue to monitor the property tax projections and any impact it may have on the operational budget.
  
- 2) Federal Revenue – Nearly \$2.1 million in one-time funds have been allocated to Laguna Beach schools in response to the COVID-19 pandemic.

This increase in federal revenues is attributed to the latest round of federal stimulus that was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to the pandemic. The American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER III) Fund provides funding to help safely reopen and sustain the safe operation of schools.

In addition, federal funding has been provided pursuant Assembly Bill 86 as amended by AB 130 to account for a designated portion of the Expanded Learning Opportunities (ELO) Grant.

- 3) Other State Revenue – Downward adjustments in state revenue, netting to \$900,415 was attributed primarily to a shift in funding from state relief to federal stimulus funds.

To assist local educational agencies (LEAs) with reopening schools in the 2020–21 school year and to implement a learning recovery program, the state legislature approved Assembly Bill 86 that provided funding to support these activities – In-Person Instruction Grant and Expanded Learning Opportunities Grant.

These grants were later amended by Assembly Bill 130 that in turn included a shift from State General Fund to various sources of federal stimulus funds for the Expanded Learning Opportunities (ELO) Grant. These changes resulted in some of the funds been apportioned in the 2020-21 fiscal year. Due to the fact that a qualifying event such as eligible expenditures is not required for revenue recognition, this led to the accrual of a portion of these state funds at the closing of the prior fiscal year.

- 4) Other Local Revenues – Other local revenues are derived from a variety of sources including bus passes, donations, interest earnings, special education funding and other miscellaneous revenues.

This category increased by \$444,001 of which, nearly one half was attributed to the base rate increase for special education. The state enacted budget provided a 4.05% cost of living adjustment for the special education formula to all special education local plan areas (SELPAs), bringing the statewide base rate of \$715 per average daily attendance.

Other upward budgetary adjustments included the excess employer contribution to the CalSTRS Defined Benefit Supplement Program, e-rate discounts on telecommunications and kind donations from SchoolPower for the high school's athletics program.

## **B. EXPENDITURES**

- 1) Certificated Salaries – Expenditures for certificated staff are projected at \$28,064,380 which is an increase of \$1,748,469 compared to the adopted budget. Collective bargaining agreements have been settled for the current year. The budget includes adjustments to salary as well as benefit costs and other changes related to these agreements.

Fiscal Year 2021-22 marks the first year of economic recovery from the pandemic. Given the hardships that employees of the Laguna Beach Unified School District have endured during the nation's worst pandemic in a century, it was a top priority for the District to offer a meaningful increase in compensation, based on a reasonable assessment of the budget.

The pandemic has been tough on everyone, but it has asked more of some than others. Making it through this past year has been no small feat for anyone, but teachers deserve distinct praise and appreciation. Educators have had to restructure their teaching, adapt to new platforms, and help their students make their way through added stresses and pitfalls.

- 2) Classified Salaries – Expenditures for classified staff are projected at \$10,435,751 which is an increase of \$716,414 compared to the adopted budget. Collective bargaining agreements have been settled for the current year. The budget includes adjustments to salary as well as benefit costs and other changes related to these agreements.

It's clear that so many teachers have gone above and beyond the call of duty to remain a consistent, reliable resource for their students. Like our certificated staff, our classified team has been vital to helping carry out a variety of services to support students. The District is proud of the remarkable resilience exhibited by all instructional aides, custodians, maintenance workers, nutritional services staff, technology, librarians, health clerks, para-educators and office staff.

- 3) Employee Benefits – The benefit category increased by \$493,868. The budget was adjusted to reflect the salary adjustments as noted above.
- 4) Books and Supplies – An increase of \$1,334,656 in Books and Supplies is a result of budgeting for expenditures in both restricted and unrestricted carryover funds, which include Federal, State, and Local programs.
- 5) Services and Other Operating Expenditures – An increase of \$639,494 in services and other operating expenditures can be attributed to the wide-range course offerings for the Learn, Enrich, Advance, and Discover (LEAD) Summer Enrichment Program.

In addition, Assembly Bill 130 appropriated on a one-time basis funds for special education to provide “learning recovery support”. These funds are geared for expenditures that may include contracting for additional service providers, conducting overdue assessments, holding overdue IEPs, transporting students to make-up of missed services and providing other services that address impacts to learning due to school disruptions stemming from the pandemic.

Other adjustments to operating expenditures are related to routine maintenance projects at the school sites.

- 6) Capital Outlay – An increase of \$162,072 in Capital Outlay is due to the shifting of various facility projects and also the purchasing of a public address (PA) and clock combination system. The enhancement to the PA system accomplishes to fulfill recommendations from a safety and security assessment and further expands to other uses related to addressing health and safety in an ever-changing world.
- 7) Other Outgo – An increase of \$10,419 in Other Outgo reflects the estimated higher cost of county placement for special education students.
- 8) Transfer of Indirect/Direct Support Costs – No changes at First Interim.

#### D. OTHER FINANCING SOURCES AND USES

- 1) Interfund Transfers
  - a) Transfers In – No changes at First Interim.
  - b) Transfers Out – An increase of \$1.5 million commits funds to the Capital Improvement Plan fund that goes above and beyond prior commitments for repair and replacement needs, but extends to improvements of facilities for program and enrollment growth.

#### F. FUND BALANCE

Fund balance meets requirements, as it is not less than the sum of its components.

#### SUMMARY

##### CASH FLOW ANALYSIS

Requirements are met as an analysis indicates that there will not be a negative cash balance at or before the end of the fiscal year.

##### MULTI-YEAR COMMITMENTS

There have been no multi-year commitments in the General Fund since budget adoption.

##### CONCLUSION

At this time in the fiscal year, the District is in a satisfactory financial condition. It is recommended that, based upon the **First Interim Report**, the Governing Board approve the following:

1. A “**Positive Certification**” that this District will be able to meet its financial obligations at year-end and two subsequent fiscal years.
2. Revisions to the Operating Budget as outlined in this report.

**LAGUNA BEACH UNIFIED SCHOOL DISTRICT**  
**FISCAL YEAR 2021-22**  
**FIRST INTERIM**

**General Fund Summary - Unrestricted/Restricted Revenues, Expenditures, and Changes in Fund Balance**

	Adopted Budget 2021-22	First Interim 2021-22	Change	Explanation
<b>General Fund (01)</b>				
<b>A. Revenue</b>				
1) Property Taxes/LCFF/EPA	63,159,875	63,160,445	570	Estimated Education Protection Account (EPA) entitlement funding based on ADA
2) Federal Revenue	879,116	3,034,652	2,155,536	One-time federal stimulus covid funds
3) State Revenue	5,486,268	4,585,853	(900,415)	Shift in funding from state relief to federal stimulus funds per Assembly Bill 130
4) Local Revenue	2,655,049	3,099,050	444,001	Special education base rate increase to \$715 per ADA, CalSTRS, E-rate and donations
<b>Total Revenue</b>	<b>72,180,308</b>	<b>73,880,000</b>	<b>1,699,692</b>	
<b>B. Expenditures</b>				
1) Certificated Salaries	26,315,911	28,064,380	1,748,469	Collective bargaining agreement approved for LaBUFA
2) Classified Salaries	9,719,337	10,435,751	716,414	Collective bargaining agreement approved for CSEA
3) Employee Benefits	16,294,223	16,788,091	493,868	Benefit costs and other changes related to these collective bargaining agreements
4) Books and Supplies	2,363,282	3,697,938	1,334,656	Budgeting for expenditures in both restricted and unrestricted carryover funds
5) Contracted Services	11,753,904	12,393,398	639,494	Summer enrichment program, learning recovery support & routine maintenance costs
6) Capital Outlay	1,879,107	2,041,179	162,072	Shifting of various facility projects and installation of enhanced PA system
7) Other Outgo	454,266	464,685	10,419	Estimated higher cost of county placement for special education students
8) Transfers of Indirect Costs	(5,422)	(5,422)	-	
<b>Total Expenditures</b>	<b>68,774,608</b>	<b>73,880,000</b>	<b>5,105,392</b>	
<b>C. Revenue less Expenditures</b>	<b>3,405,700</b>	<b>-</b>	<b>(3,405,700)</b>	
<b>D. Other Financing Sources</b>				
Interfund Transfers IN	-	-	-	
Interfund Transfers OUT	(3,050,000)	(4,550,000)	(1,500,000)	Facility improvements which includes improvements related to TK
<b>Total Net Transfers</b>	<b>(3,050,000)</b>	<b>(4,550,000)</b>	<b>(1,500,000)</b>	
<b>E. Net Change in Fund Balance</b>	<b>355,700</b>	<b>(4,550,000)</b>		
<b>F. Beginning Fund Balance (Restated)</b>	<b>14,480,692</b>	<b>19,537,366</b>	<b>5,056,674</b>	
<b>Ending Fund Balance</b>	<b>14,836,392</b>	<b>14,987,366</b>	<b>150,974</b>	<b>1.01%</b>
				<b>Change as % of Ending Fund Balance</b>
<b>Components of Ending Fund Balance</b>				
Nonspendable	50,000	64,372	14,372	
Restricted	2,900,000	3,150,000	250,000	
Committed	-	-	-	
Assigned	8,286,392	7,842,994	(443,398)	
Unassigned	3,600,000	3,930,000	330,000	
<b>Fund Balance</b>	<b>14,836,392</b>	<b>14,987,366</b>	<b>150,974</b>	

LAGUNA BEACH UNIFIED SCHOOL DISTRICT  
 FISCAL YEAR 2021-22  
 FIRST INTERIM

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 54 TERMINOLOGY

***COMPONENTS OF ENDING FUND BALANCE***

ENDING FUND BALANCE		\$ 14,987,366
<hr/>		
<u>Nonspendable - (Revolving Cash)</u>		
Revolving Cash	50,000	
Prepaid Expenditures	14,372	
 <u>Restricted - (Categorical Programs)</u>		
Routine Restricted Maintenance	3,150,000	
 <u>Committed</u>	-	
 <u>Assigned</u>		
Potential One-Time Expenditures Including:		
District goals, accelerated and extended learning, re-engaging students, addressing health and safety, integrated services, multi-tiered systems of support program, independent study, litigation costs, due process and COVID-19 unfunded priorities.	7,842,994	
 <u>Unassigned / Unappropriated</u>		
Reserve for Economic Uncertainties = 5%	3,930,000	
State required reserve for economic uncertainty 3%		
Local requirement under Policy 3101: Financial Reserves 2%		
 Fund Balance		<u>\$ 14,987,366</u>

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

General Fund Expenditures	73,880,000		
General Fund Transfers Out to Other Funds	4,550,000		
General Fund Expenditures and Transfers	<u>78,430,000</u>		
 <u>Assigned</u>			
Potential One-time Expenditures	10.0%	7,842,994	
 <u>Unassigned</u>			
State Minimum Reserve Level	3.0%	2,352,900	
District Minimum Reserve Level	2.0%	1,577,100	
Assigned and Unassigned Balances	<u>15.0%</u>	<u>\$ 11,772,994</u>	



**LAGUNA BEACH**  
UNIFIED SCHOOL DISTRICT

## **2021-22 First Interim Report**

### **SECTION II**

### **SACS FORMS**

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	63,159,875.00	63,159,875.00	2,393,634.97	63,160,445.00	570.00	0.0%
2) Federal Revenue		8100-8299	879,116.00	879,116.00	210,738.00	3,034,652.00	2,155,536.00	245.2%
3) Other State Revenue		8300-8599	5,486,268.00	5,486,268.00	474,812.44	4,585,853.00	(900,415.00)	-16.4%
4) Other Local Revenue		8600-8799	2,655,049.00	2,655,049.00	742,644.91	3,099,050.00	444,001.00	16.7%
5) TOTAL, REVENUES			72,180,308.00	72,180,308.00	3,821,830.32	73,880,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	26,315,911.00	26,315,911.00	6,764,897.98	28,064,380.00	(1,748,469.00)	-6.6%
2) Classified Salaries		2000-2999	9,719,337.00	9,719,337.00	2,155,237.80	10,435,751.00	(716,414.00)	-7.4%
3) Employee Benefits		3000-3999	16,294,223.00	16,294,223.00	4,166,494.76	16,788,091.00	(493,868.00)	-3.0%
4) Books and Supplies		4000-4999	2,363,282.00	2,363,282.00	923,477.31	3,697,938.00	(1,334,656.00)	-56.5%
5) Services and Other Operating Expenditures		5000-5999	11,753,904.00	11,753,904.00	3,206,666.70	12,393,398.00	(639,494.00)	-5.4%
6) Capital Outlay		6000-6999	1,879,107.00	1,879,107.00	461,757.79	2,041,179.00	(162,072.00)	-8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	454,266.00	454,266.00	257,309.89	464,685.00	(10,419.00)	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,422.00)	(5,422.00)	0.00	(5,422.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			68,774,608.00	68,774,608.00	17,935,842.23	73,880,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,405,700.00	3,405,700.00	(14,114,011.91)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,050,000.00	3,050,000.00	450,000.00	4,550,000.00	(1,500,000.00)	-49.2%
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			(3,050,000.00)	(3,050,000.00)	(450,000.00)	(4,550,000.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			355,700.00	355,700.00	(14,564,011.91)	(4,550,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,480,692.00	14,480,692.00		19,537,366.00	5,056,674.00	34.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,480,692.00	14,480,692.00		19,537,366.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,480,692.00	14,480,692.00		19,537,366.00		
2) Ending Balance, June 30 (E + F1e)			14,836,392.00	14,836,392.00		14,987,366.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		14,372.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,900,000.00	2,900,000.00		3,150,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,286,392.00	8,286,392.00		7,842,994.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,600,000.00	3,600,000.00		3,930,000.00		
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 (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	63,159,875.00	63,159,875.00	2,393,634.97	63,160,445.00	570.00	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	545,741.00	545,741.00	(9,621.25)	550,121.00	4,380.00	0.8%
4) Other Local Revenue		8600-8799	937,728.00	937,728.00	527,492.63	1,151,993.00	214,265.00	22.8%
5) TOTAL, REVENUES			64,643,344.00	64,643,344.00	2,911,506.35	64,862,559.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	22,205,735.00	22,205,735.00	5,557,708.37	23,716,809.00	(1,511,074.00)	-6.8%
2) Classified Salaries		2000-2999	6,970,639.00	6,970,639.00	1,585,296.62	7,355,495.00	(384,856.00)	-5.5%
3) Employee Benefits		3000-3999	11,271,523.00	11,271,523.00	3,578,138.83	11,555,714.00	(284,191.00)	-2.5%
4) Books and Supplies		4000-4999	1,879,816.00	1,879,816.00	421,625.41	2,162,417.00	(282,601.00)	-15.0%
5) Services and Other Operating Expenditures		5000-5999	7,932,014.00	7,932,014.00	1,987,947.78	7,266,571.00	665,443.00	8.4%
6) Capital Outlay		6000-6999	682,095.00	682,095.00	232,281.00	819,112.00	(137,017.00)	-20.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	185,028.00	185,028.00	262,239.39	185,028.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(39,723.00)	(39,723.00)	(3,021.66)	(38,376.00)	(1,347.00)	3.4%
9) TOTAL, EXPENDITURES			51,087,127.00	51,087,127.00	13,622,215.74	53,022,770.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,556,217.00	13,556,217.00	(10,710,709.39)	11,839,789.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,050,000.00	3,050,000.00	450,000.00	4,550,000.00	(1,500,000.00)	-49.2%
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	(10,150,517.00)	(10,150,517.00)	0.00	(10,769,283.00)	(618,766.00)	6.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,200,517.00)	(13,200,517.00)	(450,000.00)	(15,319,283.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			355,700.00	355,700.00	(11,160,709.39)	(3,479,494.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,580,692.00	11,580,692.00		15,316,860.00	3,736,168.00	32.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,580,692.00	11,580,692.00		15,316,860.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,580,692.00	11,580,692.00		15,316,860.00		
2) Ending Balance, June 30 (E + F1e)			11,936,392.00	11,936,392.00		11,837,366.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	50,000.00	50,000.00		50,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		14,372.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,286,392.00	8,286,392.00		7,842,994.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,600,000.00	3,600,000.00		3,930,000.00		
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 (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	879,116.00	879,116.00	210,738.00	3,034,652.00	2,155,536.00	245.2%
3) Other State Revenue		8300-8599	4,940,527.00	4,940,527.00	484,433.69	4,035,732.00	(904,795.00)	-18.3%
4) Other Local Revenue		8600-8799	1,717,321.00	1,717,321.00	215,152.28	1,947,057.00	229,736.00	13.4%
5) TOTAL, REVENUES			7,536,964.00	7,536,964.00	910,323.97	9,017,441.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,110,176.00	4,110,176.00	1,207,189.61	4,347,571.00	(237,395.00)	-5.8%
2) Classified Salaries		2000-2999	2,748,698.00	2,748,698.00	569,941.18	3,080,256.00	(331,558.00)	-12.1%
3) Employee Benefits		3000-3999	5,022,700.00	5,022,700.00	588,355.93	5,232,377.00	(209,677.00)	-4.2%
4) Books and Supplies		4000-4999	483,466.00	483,466.00	501,851.90	1,535,521.00	(1,052,055.00)	-217.6%
5) Services and Other Operating Expenditures		5000-5999	3,821,890.00	3,821,890.00	1,218,718.92	5,126,827.00	(1,304,937.00)	-34.1%
6) Capital Outlay		6000-6999	1,197,012.00	1,197,012.00	229,476.79	1,222,067.00	(25,055.00)	-2.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	269,238.00	269,238.00	(4,929.50)	279,657.00	(10,419.00)	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	34,301.00	34,301.00	3,021.66	32,954.00	1,347.00	3.9%
9) TOTAL, EXPENDITURES			17,687,481.00	17,687,481.00	4,313,626.49	20,857,230.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,150,517.00)	(10,150,517.00)	(3,403,302.52)	(11,839,789.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	10,150,517.00	10,150,517.00	0.00	10,769,283.00	618,766.00	6.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,150,517.00	10,150,517.00	0.00	10,769,283.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(3,403,302.52)	(1,070,506.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,900,000.00	2,900,000.00		4,220,506.00	1,320,506.00	45.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,900,000.00	2,900,000.00		4,220,506.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,900,000.00	2,900,000.00		4,220,506.00		
2) Ending Balance, June 30 (E + F1e)			2,900,000.00	2,900,000.00		3,150,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,900,000.00	2,900,000.00		3,150,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
<b>A. BEGINNING CASH</b>			19,515,983.56	16,259,799.38	13,499,261.10	11,127,330.94	4,081,544.85	6,902,905.39	23,865,853.65	18,637,053.52	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		(20,086.14)	184,548.14	216,413.00	82,231.00	0.00	134,182.00	32,893.00	37,278.00	
	8020-8079		940,462.65	0.00	990,066.32	0.00	10,726,465.87	21,106,945.89	2,370,521.51	0.00	
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8100-8299		0.00	126,524.00	17.00	84,197.00	442,342.80	0.00	637,125.25	0.00	
	8300-8599		491,100.49	0.00	0.00	(16,288.05)	650.00	129,542.00	125,384.26	7,835.00	
	8600-8799		(19,016.54)	148,100.73	485,178.09	128,382.63	273,925.95	534,257.81	531,327.34	60,865.71	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL RECEIPTS</b>			1,392,460.46	459,172.87	1,691,674.41	278,522.58	11,443,384.62	21,904,927.70	3,697,251.36	105,978.71	
<b>C. DISBURSEMENTS</b>											
	1000-1999		318,563.70	651,480.98	2,476,736.04	3,318,117.26	2,648,869.00	0.00	5,634,203.00	2,642,298.00	
	2000-2999		9,826.14	529,158.95	754,670.72	861,581.99	1,112,018.00	889,921.00	1,029,837.00	830,753.00	
	3000-3999		607,407.93	897,433.36	632,478.41	2,029,175.06	875,086.00	1,145,596.00	1,410,566.00	1,129,601.00	
	4000-4999		231,280.25	243,122.13	199,005.30	250,069.63	398,307.00	146,103.00	93,266.00	82,933.00	
	5000-5999		263,463.72	1,457,153.47	818,204.07	667,845.44	974,121.00	1,099,133.00	712,447.00	755,600.00	
	6000-6599		44,477.92	195,533.92	98,151.09	123,594.86	182,392.00	297,661.00	60,437.00	161,142.00	
	7000-7499		(24,992.07)	46,681.96	13,310.00	222,310.00	13,944.00	12,244.00	6,816.00	50,467.00	
	7600-7629		450,000.00	0.00	0.00	0.00	2,100,000.00	1,500,000.00	0.00	0.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>			1,900,027.59	4,020,564.77	4,992,555.63	7,472,694.24	8,304,737.00	5,090,658.00	8,947,572.00	5,652,794.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199	606,183.60	556,183.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9200-9299	3,060,788.86	150,369.33	289,257.05	1,319,304.39	91,896.05	0.00	(92,677.00)	46,008.00	6,262.00	
	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9330	10,261.15	10,261.15	0.00	0.00	(14,372.00)	0.00	0.00	0.00	0.00	
	9340	0.00	(72,344.44)	(38,254.17)	(44,084.66)	674.66	(2,434.08)	(70,116.44)	66,963.51	(510.15)	
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>			3,677,233.61	644,469.64	251,002.88	1,275,219.73	78,198.71	(2,434.08)	(162,793.44)	112,971.51	5,751.85
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	3,128,765.95	2,875,181.01	(549,850.74)	337,088.67	(70,186.86)	314,853.00	(311,472.00)	91,451.00	305,914.00	
	9610	16,275.40	7,095.40	0.00	9,180.00	0.00	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	510,810.28	510,810.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>			3,655,851.63	3,393,086.69	(549,850.74)	346,268.67	(70,186.86)	314,853.00	(311,472.00)	91,451.00	305,914.00
<u>Nonoperating</u>											
	9910										
<b>Suspense Clearing</b>											
<b>TOTAL BALANCE SHEET ITEMS</b>			21,381.98	(2,748,617.05)	800,853.62	928,951.06	148,385.57	(317,287.08)	148,678.56	21,520.51	(300,162.15)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(3,256,184.18)	(2,760,538.28)	(2,371,930.16)	(7,045,786.09)	2,821,360.54	16,962,948.26	(5,228,800.13)	(5,846,977.44)	
<b>F. ENDING CASH (A + E)</b>			16,259,799.38	13,499,261.10	11,127,330.94	4,081,544.85	6,902,905.39	23,865,853.65	18,637,053.52	12,790,076.08	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		12,790,076.08	12,569,353.95	26,169,118.69	22,205,085.33				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	171,459.00	37,278.00	37,278.00	171,568.00	0.00		1,085,042.00	1,085,042.00
Property Taxes	8020-8079	4,503,599.84	19,334,555.27	1,904,909.69	197,875.96	0.00		62,075,403.00	62,075,403.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	618,130.00	18,996.00	0.00	578,971.25	528,348.70		3,034,652.00	3,034,652.00
Other State Revenue	8300-8599	339,096.23	5,098.34	0.00	2,871,266.46	632,168.27		4,585,853.00	4,585,853.00
Other Local Revenue	8600-8799	247,765.65	249,691.90	29,726.03	272,622.67	156,222.03		3,099,050.00	3,099,050.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>5,880,050.72</b>	<b>19,645,619.51</b>	<b>1,971,913.72</b>	<b>4,092,304.34</b>	<b>1,316,739.00</b>	<b>0.00</b>	<b>73,880,000.00</b>	<b>73,880,000.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	2,636,568.00	2,639,727.00	2,630,393.00	2,343,874.02	123,550.00		28,064,380.00	28,064,380.00
Classified Salaries	2000-2999	820,257.00	1,028,127.00	855,335.00	999,778.20	714,487.00		10,435,751.00	10,435,751.00
Employee Benefits	3000-3999	1,421,714.00	1,065,389.00	1,745,978.00	3,087,547.24	740,119.00		16,788,091.00	16,788,091.00
Books and Supplies	4000-4999	241,007.00	240,440.00	230,847.00	896,795.69	444,762.00		3,697,938.00	3,697,938.00
Services	5000-5999	878,111.00	1,068,806.00	401,063.00	2,874,761.30	422,689.00		12,393,398.00	12,393,398.00
Capital Outlay	6000-6599	62,873.00	9,362.00	36,375.00	679,146.21	90,033.00		2,041,179.00	2,041,179.00
Other Outgo	7000-7499	40,675.00	8,803.00	35,495.00	(43,928.89)	77,438.00		459,263.00	459,263.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	500,000.00	0.00		4,550,000.00	4,550,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>6,101,205.00</b>	<b>6,060,654.00</b>	<b>5,935,486.00</b>	<b>11,337,973.77</b>	<b>2,613,078.00</b>	<b>0.00</b>	<b>78,430,000.00</b>	<b>78,430,000.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	(110,000.00)		446,183.60	
Accounts Receivable	9200-9299	11,583.00	17,529.00	332.00	1,220,924.84	(1,316,739.00)		1,744,049.66	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(500.00)		(500.00)	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(10,628.00)		(14,738.85)	
Other Current Assets	9340	1,814.15	(2,854.77)	(783.08)	161,929.47	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUBTOTAL</b>		<b>13,397.15</b>	<b>14,674.23</b>	<b>(451.08)</b>	<b>1,382,854.31</b>	<b>(1,437,867.00)</b>	<b>0.00</b>	<b>2,174,994.41</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	12,965.00	(125.00)	10.00	122,937.87	(2,613,078.00)		515,687.95	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		16,275.40	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(210,000.00)		300,810.28	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUBTOTAL</b>		<b>12,965.00</b>	<b>(125.00)</b>	<b>10.00</b>	<b>122,937.87</b>	<b>(2,823,078.00)</b>	<b>0.00</b>	<b>832,773.63</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>432.15</b>	<b>14,799.23</b>	<b>(461.08)</b>	<b>1,259,916.44</b>	<b>1,385,211.00</b>	<b>0.00</b>	<b>1,342,220.78</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>(220,722.13)</b>	<b>13,599,764.74</b>	<b>(3,964,033.36)</b>	<b>(5,985,752.99)</b>	<b>88,872.00</b>	<b>0.00</b>	<b>(3,207,779.22)</b>	<b>(4,550,000.00)</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>12,569,353.95</b>	<b>26,169,118.69</b>	<b>22,205,085.33</b>	<b>16,219,332.34</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								<b>16,308,204.34</b>	

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	63,160,445.00	3.26%	65,216,421.00	3.45%	67,468,307.00
2. Federal Revenues	8100-8299	3,034,652.00	-59.39%	1,232,381.00	-27.55%	892,846.00
3. Other State Revenues	8300-8599	4,585,853.00	-10.59%	4,100,043.00	10.30%	4,522,470.00
4. Other Local Revenues	8600-8799	3,099,050.00	-5.52%	2,927,908.00	2.02%	2,987,043.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		73,880,000.00	-0.55%	73,476,753.00	3.26%	75,870,666.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,064,380.00		27,510,310.00
b. Step & Column Adjustment				473,040.00		421,946.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,027,110.00)		11,226.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,064,380.00	-1.97%	27,510,310.00	1.57%	27,943,482.00
2. Classified Salaries						
a. Base Salaries				10,435,751.00		10,259,500.00
b. Step & Column Adjustment				190,377.00		62,241.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(366,628.00)		12,928.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,435,751.00	-1.69%	10,259,500.00	0.73%	10,334,669.00
3. Employee Benefits	3000-3999	16,788,091.00	5.42%	17,698,043.00	2.19%	18,086,080.00
4. Books and Supplies	4000-4999	3,697,938.00	-46.26%	1,987,311.00	4.56%	2,077,848.00
5. Services and Other Operating Expenditures	5000-5999	12,393,398.00	-9.87%	11,170,660.00	1.79%	11,371,157.00
6. Capital Outlay	6000-6999	2,041,179.00	-32.64%	1,374,913.00	11.17%	1,528,511.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	464,685.00	-1.75%	456,560.00	0.66%	459,556.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,422.00)	2.25%	(5,544.00)	1.68%	(5,637.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,550,000.00	-35.71%	2,925,000.00	0.00%	2,925,000.00
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)		78,430,000.00	-6.44%	73,376,753.00	1.83%	74,720,666.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(4,550,000.00)		100,000.00		1,150,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		19,537,366.00		14,987,366.00		15,087,366.00
2. Ending Fund Balance (Sum lines C and D1)		14,987,366.00		15,087,366.00		16,237,366.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	64,372.00		50,000.00		50,000.00
b. Restricted	9740	3,150,000.00		2,950,000.00		2,990,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,842,994.00		8,417,366.00		9,457,366.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,930,000.00		3,670,000.00		3,740,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,987,366.00		15,087,366.00		16,237,366.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,930,000.00		3,670,000.00		3,740,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,930,000.00		3,670,000.00		3,740,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.01%		5.00%		5.01%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		2,455.86		2,417.74		2,333.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		78,430,000.00		73,376,753.00		74,720,666.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		78,430,000.00		73,376,753.00		74,720,666.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,352,900.00		2,201,302.59		2,241,619.98
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)		2,352,900.00		2,201,302.59		2,241,619.98
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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	63,160,445.00	3.26%	65,216,421.00	3.45%	67,468,307.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	550,121.00	-4.89%	523,193.00	-0.63%	519,900.00
4. Other Local Revenues	8600-8799	1,151,993.00	-14.05%	990,132.00	5.93%	1,048,836.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(10,769,283.00)	-4.26%	(10,310,662.00)	4.29%	(10,752,894.00)
6. Total (Sum lines A1 thru A5c)		54,093,276.00	4.30%	56,419,084.00	3.31%	58,284,149.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				23,716,809.00		23,897,247.00
b. Step & Column Adjustment				396,818.00		359,683.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(216,380.00)		169,280.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,716,809.00	0.76%	23,897,247.00	2.21%	24,426,210.00
2. Classified Salaries						
a. Base Salaries				7,355,495.00		7,490,708.00
b. Step & Column Adjustment				66,814.00		38,508.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				68,399.00		97,231.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,355,495.00	1.84%	7,490,708.00	1.81%	7,626,447.00
3. Employee Benefits	3000-3999	11,555,714.00	7.67%	12,442,270.00	0.23%	12,470,612.00
4. Books and Supplies	4000-4999	2,162,417.00	-30.49%	1,503,122.00	4.66%	1,573,168.00
5. Services and Other Operating Expenditures	5000-5999	7,266,571.00	-0.71%	7,215,217.00	1.48%	7,321,739.00
6. Capital Outlay	6000-6999	819,112.00	-40.18%	490,000.00	37.29%	672,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	185,028.00	1.24%	187,322.00	1.60%	190,318.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(38,376.00)	-17.13%	(31,802.00)	0.76%	(32,045.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,550,000.00	-35.71%	2,925,000.00	0.00%	2,925,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		57,572,770.00	-2.52%	56,119,084.00	1.88%	57,174,149.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(3,479,494.00)		300,000.00		1,110,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,316,860.00		11,837,366.00		12,137,366.00
2. Ending Fund Balance (Sum lines C and D1)		11,837,366.00		12,137,366.00		13,247,366.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	64,372.00		50,000.00		50,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,842,994.00		8,417,366.00		9,457,366.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,930,000.00		3,670,000.00		3,740,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,837,366.00		12,137,366.00		13,247,366.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,930,000.00		3,670,000.00		3,740,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		3,930,000.00		3,670,000.00		3,740,000.00
<b>F. ASSUMPTIONS</b>						
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.						
A1. Projected secured property tax growth, 3.53% FY 21-22, 3.50% FY 22-23, 3.75% FY 23-24; B1d and B2d. Remove 3.25% one-time off schedule and shift temporary positions and summer school from one-time restricted COVID-19 relief funds. B4-8. Increase non-salary expenditures for CPI and remove one-time carryover and project expenditures. B9a. Remove transfer out to FD 42 FRRP \$1.5M for Universal TK implementation and remove \$125K to FD 13 Nutrition Services for Universal Meals Program from FY 21-22.						

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,034,652.00	-59.39%	1,232,381.00	-27.55%	892,846.00
3. Other State Revenues	8300-8599	4,035,732.00	-11.37%	3,576,850.00	11.90%	4,002,570.00
4. Other Local Revenues	8600-8799	1,947,057.00	-0.48%	1,937,776.00	0.02%	1,938,207.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	10,769,283.00	-4.26%	10,310,662.00	4.29%	10,752,894.00
6. Total (Sum lines A1 thru A5c)		19,786,724.00	-13.79%	17,057,669.00	3.10%	17,586,517.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,347,571.00		3,613,063.00
b. Step & Column Adjustment				76,222.00		62,263.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(810,730.00)		(158,054.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,347,571.00	-16.89%	3,613,063.00	-2.65%	3,517,272.00
2. Classified Salaries						
a. Base Salaries				3,080,256.00		2,768,792.00
b. Step & Column Adjustment				123,563.00		23,733.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(435,027.00)		(84,303.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,080,256.00	-10.11%	2,768,792.00	-2.19%	2,708,222.00
3. Employee Benefits	3000-3999	5,232,377.00	0.45%	5,255,773.00	6.84%	5,615,468.00
4. Books and Supplies	4000-4999	1,535,521.00	-68.47%	484,189.00	4.23%	504,680.00
5. Services and Other Operating Expenditures	5000-5999	5,126,827.00	-22.85%	3,955,443.00	2.38%	4,049,418.00
6. Capital Outlay	6000-6999	1,222,067.00	-27.59%	884,913.00	-3.29%	855,811.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	279,657.00	-3.73%	269,238.00	0.00%	269,238.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	32,954.00	-20.32%	26,258.00	0.57%	26,408.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,857,230.00	-17.26%	17,257,669.00	1.67%	17,546,517.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,070,506.00)		(200,000.00)		40,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,220,506.00		3,150,000.00		2,950,000.00
2. Ending Fund Balance (Sum lines C and D1)		3,150,000.00		2,950,000.00		2,990,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,150,000.00		2,950,000.00		2,990,000.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,150,000.00		2,950,000.00		2,990,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						
A2-3. Adjust for one-time federal and state COVID-19 relief funds. B1d and B2d. Remove 3.25% one-time off-schedule and one-time COVID-19 relief funds. B4-8. Increase non-salary expenditures for CPI. Remove expenditures for one-time projects and carry-over.						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	2,672.74	2,672.74	2,455.86	2,675.59	2.85	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,672.74	2,672.74	2,455.86	2,675.59	2.85	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	6.46	6.46	6.46	6.46	0.00	0%
b. Special Education-Special Day Class	1.95	1.95	1.95	1.95	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.19	0.19	0.19	0.19	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	8.60	8.60	8.60	8.60	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,681.34	2,681.34	2,464.46	2,684.19	2.85	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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	2,673.00	2,675.59		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>2,673.00</b>	<b>2,675.59</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	2,543.53	2,453.01		
Charter School				
<b>Total ADA</b>	<b>2,543.53</b>	<b>2,453.01</b>	<b>-3.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	2,511.12	2,417.74		
Charter School				
<b>Total ADA</b>	<b>2,511.12</b>	<b>2,417.74</b>	<b>-3.7%</b>	<b>Not Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Adjust for declining enrollment based on FY 21-22 unofficial CALPADS enrollment counts. Projected P-2 ADA decrease of about 3.6% corresponds to the reflected enrollment change.

**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	2,661	2,577		
Charter School				
<b>Total Enrollment</b>	<b>2,661</b>	<b>2,577</b>	<b>-3.2%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	2,627	2,537		
Charter School				
<b>Total Enrollment</b>	<b>2,627</b>	<b>2,537</b>	<b>-3.4%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	2,534	2,449		
Charter School				
<b>Total Enrollment</b>	<b>2,534</b>	<b>2,449</b>	<b>-3.4%</b>	<b>Not Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The District used moderate enrollment projection model for facilities impact considerations at adoption. Adjust for declining enrollment based on FY 21-22 unofficial CALPADS enrollment counts.

**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	2,742	2,861	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,742</b>	<b>2,861</b>	<b>95.8%</b>
Second Prior Year (2019-20)			
District Regular	2,675	2,788	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,675</b>	<b>2,788</b>	<b>95.9%</b>
First Prior Year (2020-21)			
District Regular	2,675	2,634	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,675</b>	<b>2,634</b>	<b>101.6%</b>
Historical Average Ratio:			97.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>98.3%</b>

**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	2,456	2,577		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,456</b>	<b>2,577</b>	<b>95.3%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	2,418	2,537		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,418</b>	<b>2,537</b>	<b>95.3%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	2,334	2,449		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,334</b>	<b>2,449</b>	<b>95.3%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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)	63,159,875.00	63,160,445.00	0.0%	Met
1st Subsequent Year (2022-23)	65,127,125.00	65,216,421.00	0.1%	Met
2nd Subsequent Year (2023-24)	67,375,483.00	67,468,307.00	0.1%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**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)	36,684,660.75	45,820,845.70	80.1%
Second Prior Year (2019-20)	36,753,896.31	45,371,382.24	81.0%
First Prior Year (2020-21)	39,168,532.56	47,014,710.86	83.3%
	Historical Average Ratio:		81.5%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>78.5% to 84.5%</b>	<b>78.5% to 84.5%</b>	<b>78.5% to 84.5%</b>

**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)	42,628,018.00	53,022,770.00	80.4%	Met
1st Subsequent Year (2022-23)	43,830,225.00	53,194,084.00	82.4%	Met
2nd Subsequent Year (2023-24)	44,523,269.00	54,249,149.00	82.1%	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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	879,116.00	3,034,652.00	245.2%	Yes
1st Subsequent Year (2022-23)	1,146,940.00	1,232,381.00	7.4%	Yes
2nd Subsequent Year (2023-24)	1,146,940.00	892,846.00	-22.2%	Yes

**Explanation:**  
(required if Yes)

Increased revenue for ARP ESSER III in 21-22, 22-23. Increased revenue for ELO Grant in 21-22.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	5,486,268.00	4,585,853.00	-16.4%	Yes
1st Subsequent Year (2022-23)	4,279,564.00	4,100,043.00	-4.2%	No
2nd Subsequent Year (2023-24)	4,424,490.00	4,522,470.00	2.2%	No

**Explanation:**  
(required if Yes)

Increased revenue for one-time allocation to Special Education, Learning Recovery Support and Dispute Prevention and Resolution in 21-22. Shift of ELO Grant to federal stimulus fund in 21-22. Increased revenue for Strong Workforce Round 3 in 21-22, 22-23, and 23-24.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	2,655,049.00	3,099,050.00	16.7%	Yes
1st Subsequent Year (2022-23)	2,828,079.00	2,927,908.00	3.5%	No
2nd Subsequent Year (2023-24)	2,847,120.00	2,987,043.00	4.9%	No

**Explanation:**  
(required if Yes)

Increased revenue for Special Education AB602 base rate to \$715/ADA. One-time revenue carry-over and donation source budgeted at first interim.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	2,363,282.00	3,697,938.00	56.5%	Yes
1st Subsequent Year (2022-23)	2,319,730.00	1,987,311.00	-14.3%	Yes
2nd Subsequent Year (2023-24)	1,867,345.00	2,077,848.00	11.3%	Yes

**Explanation:**  
(required if Yes)

Carry-over and donation budgeted at first interim. One-time revenue, ARP ESSER III and ELO Grant correlating expenditures. Bearcom Radios for sites and inflation projections budgeted in 22-23.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	11,753,904.00	12,393,398.00	5.4%	Yes
1st Subsequent Year (2022-23)	10,844,275.00	11,170,660.00	3.0%	No
2nd Subsequent Year (2023-24)	10,943,140.00	11,371,157.00	3.9%	No

**Explanation:**  
(required if Yes)

One-time revenue, ARP ESSER III, ELO Grant, Learning Recovery Support, and Dispute Prevention and Resolution correlating expenditures. Reduced local expenditures for COVID-19 operational costs.

**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	9,020,433.00	10,719,555.00	18.8%	Not Met
1st Subsequent Year (2022-23)	8,254,583.00	8,260,332.00	0.1%	Met
2nd Subsequent Year (2023-24)	8,418,550.00	8,402,359.00	-0.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	14,117,186.00	16,091,336.00	14.0%	Not Met
1st Subsequent Year (2022-23)	13,164,005.00	13,157,971.00	0.0%	Met
2nd Subsequent Year (2023-24)	12,810,485.00	13,449,005.00	5.0%	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)

Increased revenue for ARP ESSER III in 21-22, 22-23. Increased revenue for ELO Grant in 21-22.

**Explanation:**

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

Increased revenue for one-time allocation to Special Education, Learning Recovery Support and Dispute Prevention and Resolution in 21-22. Shift of ELO Grant to federal stimulus fund in 21-22. Increased revenue for Strong Workforce Round 3 in 21-22, 22-23. amd 23-24.

**Explanation:**

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

Increased revenue for Special Education AB602 base rate to \$715/ADA. One-time revenue carry-over and donation source budgeted at first interim.

- 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)

Carry-over and donation budgeted at first interim. One-time revenue, ARP ESSER III and ELO Grant correlating expenditures. Bearcom Radios for sites and inflation projections budgeted in 22-23.

**Explanation:**

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

One-time revenue, ARP ESSER III, ELO Grant, Learning Recovery Support, and Dispute Prevention and Resolution correlating expenditures. Reduced local expenditures for COVID-19 operational costs.

**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	2,074,239.00	3,884,421.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		3,398,862.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(3,479,494.00)	57,572,770.00	6.0%	Not Met
1st Subsequent Year (2022-23)	300,000.00	56,119,084.00	N/A	Met
2nd Subsequent Year (2023-24)	1,110,000.00	57,174,149.00	N/A	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)

Unrestricted one-time carry-over expenditures are budgeted in 21-22. One-time facilities and school climate projects expenditures budgeted in 21-22. and removed in outyears.

**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)	14,987,366.00	Met
1st Subsequent Year (2022-23)	15,087,366.00	Met
2nd Subsequent Year (2023-24)	16,237,366.00	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)	16,219,332.34	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	2,456	2,418	2,334
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - 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)	78,430,000.00	73,376,753.00	74,720,666.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	78,430,000.00	73,376,753.00	74,720,666.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,352,900.00	2,201,302.59	2,241,619.98
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,352,900.00</b>	<b>2,201,302.59</b>	<b>2,241,619.98</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,930,000.00	3,670,000.00	3,740,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,930,000.00	3,670,000.00	3,740,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.01%	5.00%	5.01%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,352,900.00</b>	<b>2,201,302.59</b>	<b>2,241,619.98</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(10,150,517.00)	(10,769,283.00)	6.1%	618,766.00	Not Met
1st Subsequent Year (2022-23)	(10,098,275.00)	(10,310,662.00)	2.1%	212,387.00	Met
2nd Subsequent Year (2023-24)	(10,552,052.00)	(10,752,894.00)	1.9%	200,842.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	3,050,000.00	4,550,000.00	49.2%	1,500,000.00	Not Met
1st Subsequent Year (2022-23)	2,425,000.00	2,925,000.00	20.6%	500,000.00	Not Met
2nd Subsequent Year (2023-24)	2,925,000.00	2,925,000.00	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)

Carry-over balance for RRMA adjusted from adoption.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Additional \$1.5M to Fund 42 CIP for Universal TK Implementation in 21-22. Additional \$500K to Fund 17 Special Reserves for Community-Funded Differential.

- 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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	7	GO Bond	Fund 51 Bond Interest & Redemption Fund	15,920,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

	7	GO Bond	Non-cash Financial Presentation on Audit Report	2,130,644
<b>TOTAL:</b>				18,050,644

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				
Certificates of Participation				
General Obligation Bonds	738,788	2,445,400	2,496,775	2,549,800
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

<b>Total Annual Payments:</b>	738,788	2,445,400	2,496,775	2,549,800
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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)

Issuance of 2020 General Obligation Refunding Bonds, July 7, 2020. First bond payment, August 01, 2020.

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

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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	5,067,722.00	5,067,722.00
b. OPEB plan(s) fiduciary net position (if applicable)	3,535,247.00	3,535,247.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,532,475.00	1,532,475.00
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.	Jun 30, 2020	Jun 30, 2020

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)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
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)	325,000.00	325,000.00
1st Subsequent Year (2022-23)	225,000.00	225,000.00
2nd Subsequent Year (2023-24)	125,000.00	125,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	125,000.00	125,000.00
1st Subsequent Year (2022-23)	125,000.00	125,000.00
2nd Subsequent Year (2023-24)	125,000.00	125,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	16	16
1st Subsequent Year (2022-23)	16	16
2nd Subsequent Year (2023-24)	16	16

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

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

n/a
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	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

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

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?

No

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	178.4	176.8	176.8	176.8

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

Yes

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?

No

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:

Oct 14, 2021

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Sep 23, 2021

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

Yes

If Yes, date of budget revision board adoption:

Nov 18, 2021

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)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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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

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3,332,578	3,532,532	3,744,484
92.5%	87.3%	82.3%
6.0%	6.0%	6.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
429,293	437,879	446,106
2.0%	2.0%	2.0%

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

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

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

**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.):

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**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	123.9	128.4	128.4	128.4

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)?			

**One Year Agreement**

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

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

**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)
Yes	Yes	Yes
1,512,674	1,603,435	1,699,641
92.5%	87.3%	82.3%
6.0%	6.0%	6.0%

**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?

No		
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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)
Yes	Yes	Yes
129,073	131,332	133,235
1.8%	1.8%	1.8%

**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)
Yes	Yes	Yes
Yes	Yes	Yes

**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.):

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**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	30.0	32.0	32.0	32.0

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)?	Yes	Yes	Yes
Total cost of salary settlement	524,003	272,608	277,311
Change in salary schedule from prior year (may enter text, such as "Reopener")	4%+3.25% one-time /H&W incr		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	701,198	743,270	787,866
3. Percent of H&W cost paid by employer	92.5%	87.3%	82.3%
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

**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?	Yes	Yes	Yes
2. Cost of step & column adjustments	95,199	68,849	69,690
3. Percent change in step and column over prior year	1.3%	1.3%	1.3%

**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?	Yes	Yes	Yes
2. Total cost of other benefits	62,050	62,400	62,400
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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
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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.

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**ADDITIONAL FISCAL INDICATORS**

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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)

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**End of School District First Interim Criteria and Standards Review**

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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	2,750.00	0.00	0.00	(5,422.00)				
Other Sources/Uses Detail					0.00	4,550,000.00		
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	5,422.00	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	(2,750.00)	0.00	0.00				
Other Sources/Uses Detail					450,000.00	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					500,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	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					3,600,000.00	0.00		
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
<b>TOTALS</b>	<b>2,750.00</b>	<b>(2,750.00)</b>	<b>5,422.00</b>	<b>(5,422.00)</b>	<b>4,550,000.00</b>	<b>4,550,000.00</b>		

# LAGUNA BEACH UNIFIED SCHOOL DISTRICT

## FUND DESCRIPTIONS

**FUND 01** **The General Fund** is the chief operating fund for Laguna Beach USD. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

**FUND 11** **The Adult Education Fund** is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs (Education Code Section 52616.4).

**FUND 13** **The Cafeteria Fund (Nutrition Services)** is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090-38093). The purpose of the food service program is to provide nutritious meals to the students. The District participates in the National School Lunch Program and the School Breakfast Program. The District serves approximately 500-550 lunches and 200-230 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

**FUND 17** **The Special Reserve Fund for Other Than Capital Outlay Projects** is used primarily to provide for the accumulation of moneys for general operating purposes other than for capital outlay (Education Code Section 42840). On May 11, 2004 the Board of Education approved the target of reserving two-thirds of the Community Funded differential (the difference between Revenue Limit funding and Community Funded funding) to be achieved by June 30, 2009. Funds reserved for the Community Funded differential are deposited into this fund.

**FUND 25** **The Capital Facilities Fund (Developer Fees)** exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code sections 17620-17626).

**FUND 40** **The Special Reserve Fund for Capital Outlay Projects** exists to account for the accumulation of moneys for capital outlay purposes (Education Code Section 42840). This fund is separated into three sub-funds in accordance to with resolutions #01-02, #14-02 and #14-03.

**Sub-fund 4040** exists to account for the **Facility Repair and Replacement Program (FRRP)**.

**Sub-fund 4041** exists to account for the **Vista Aliso property reserve**. The District holds a re-purchase agreement on the property.

**Sub-fund 4042** exists to account for the **Capital Improvement Plan (CIP)** that goes above and beyond prior commitments for repair and replacement needs, but extends to improvements of facilities for program and enrollment growth. A ten-year plan will be developed and revised, at least annually, to prioritize major projects.

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)
<b>A. REVENUES</b>								
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	98,807.00	98,807.00	34,486.00	103,462.00	4,655.00	4.7%
4) Other Local Revenue		8600-8799	1,100.00	1,100.00	(61.01)	412.00	(688.00)	-62.5%
5) TOTAL, REVENUES			99,907.00	99,907.00	34,424.99	103,874.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	20,248.00	20,248.00	0.00	25,000.00	(4,752.00)	-23.5%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,237.00	4,237.00	0.00	5,025.00	(788.00)	-18.6%
4) Books and Supplies		4000-4999	0.00	0.00	974.11	14,155.00	(14,155.00)	New
5) Services and Other Operating Expenditures		5000-5999	70,000.00	70,000.00	4,065.32	80,800.00	(10,800.00)	-15.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,422.00	5,422.00	0.00	5,422.00	0.00	0.0%
9) TOTAL, EXPENDITURES			99,907.00	99,907.00	5,039.43	130,402.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	29,385.56	(26,528.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	29,385.56	(26,528.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		117,803.00	117,803.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		117,803.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		117,803.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		91,275.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		91,275.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	281,200.00	281,200.00	0.00	623,465.00	342,265.00	121.7%
3) Other State Revenue		8300-8599	19,590.00	19,590.00	0.00	42,295.00	22,705.00	115.9%
4) Other Local Revenue		8600-8799	5,050.00	5,050.00	6,165.07	12,242.00	7,192.00	142.4%
5) TOTAL, REVENUES			305,840.00	305,840.00	6,165.07	678,002.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	472,444.00	472,444.00	96,537.86	527,374.00	(54,930.00)	-11.6%
3) Employee Benefits		3000-3999	139,300.00	139,300.00	27,564.29	156,624.00	(17,324.00)	-12.4%
4) Books and Supplies		4000-4999	105,040.00	105,040.00	73,208.43	457,720.00	(352,680.00)	-335.8%
5) Services and Other Operating Expenditures		5000-5999	23,351.00	23,351.00	8,011.48	17,803.00	5,548.00	23.8%
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			740,135.00	740,135.00	205,322.06	1,159,521.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(434,295.00)	(434,295.00)	(199,156.99)	(481,519.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	450,000.00	450,000.00	450,000.00	450,000.00	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			450,000.00	450,000.00	450,000.00	450,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,705.00	15,705.00	250,843.01	(31,519.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,257.00	32,257.00		84,519.00	52,262.00	162.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,257.00	32,257.00		84,519.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,257.00	32,257.00		84,519.00		
2) Ending Balance, June 30 (E + F1e)			47,962.00	47,962.00		53,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,295.00	1,295.00		1,295.00		
Stores		9712	12,197.00	12,197.00		15,802.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	34,470.00	34,470.00		36,103.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	256,825.00	256,825.00	(14,109.13)	94,310.00	(162,515.00)	-63.3%
5) TOTAL, REVENUES			256,825.00	256,825.00	(14,109.13)	94,310.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			256,825.00	256,825.00	(14,109.13)	94,310.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	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			500,000.00	500,000.00	0.00	500,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			756,825.00	756,825.00	(14,109.13)	594,310.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,826,408.00	18,826,408.00		18,856,993.00	30,585.00	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,826,408.00	18,826,408.00		18,856,993.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,826,408.00	18,826,408.00		18,856,993.00		
2) Ending Balance, June 30 (E + F1e)			19,583,233.00	19,583,233.00		19,451,303.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	19,583,233.00	19,583,233.00		19,451,303.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	165,022.00	165,022.00	45,694.96	182,228.00	17,206.00	10.4%
5) TOTAL, REVENUES			165,022.00	165,022.00	45,694.96	182,228.00		
<b>B. EXPENDITURES</b>								
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	16,915.00	16,915.00	3,864.42	5,927.00	10,988.00	65.0%
6) Capital Outlay		6000-6999	152,842.00	152,842.00	3,636.00	180,894.00	(28,052.00)	-18.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			169,757.00	169,757.00	7,500.42	186,821.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,735.00)	(4,735.00)	38,194.54	(4,593.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,735.00)	(4,735.00)	38,194.54	(4,593.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,000.00	10,000.00		24,593.00	14,593.00	145.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,000.00	10,000.00		24,593.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,000.00	10,000.00		24,593.00		
2) Ending Balance, June 30 (E + F1e)			5,265.00	5,265.00		20,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,265.00	5,265.00		20,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	136,465.00	136,465.00	1,452.80	66,170.00	(70,295.00)	-51.5%
5) TOTAL, REVENUES			136,465.00	136,465.00	1,452.80	66,170.00		
<b>B. EXPENDITURES</b>								
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	9,400.00	9,400.00	(9,400.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	44,609.28	162,454.00	(162,454.00)	New
6) Capital Outlay		6000-6999	1,391,100.00	1,391,100.00	1,531,932.67	2,968,992.00	(1,577,892.00)	-113.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,391,100.00	1,391,100.00	1,585,941.95	3,140,846.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,254,635.00)	(1,254,635.00)	(1,584,489.15)	(3,074,676.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,100,000.00	2,100,000.00	0.00	3,600,000.00	1,500,000.00	71.4%
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			2,100,000.00	2,100,000.00	0.00	3,600,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			845,365.00	845,365.00	(1,584,489.15)	525,324.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,368,410.00	6,368,410.00		8,140,032.00	1,771,622.00	27.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,368,410.00	6,368,410.00		8,140,032.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,368,410.00	6,368,410.00		8,140,032.00		
2) Ending Balance, June 30 (E + F1e)			7,213,775.00	7,213,775.00		8,665,356.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,213,775.00	7,213,775.00		8,665,356.00		
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		

First Interim  
2021-22 Original Budget  
Technical Review Checks

Laguna Beach Unified

Orange 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**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

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

Laguna Beach Unified

Orange County

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

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### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

First Interim  
2021-22 Actuals to Date  
Technical Review Checks

Laguna Beach Unified

Orange County

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

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**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.

First Interim  
2021-22 Projected Totals  
Technical Review Checks

Laguna Beach Unified

Orange 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**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.