



Scott Smith, Superintendent

**2021-2022**  
**FIRST INTERIM BUDGET REPORT**  
Period July 1, 2021– October 31, 2022

Board Members

Lee McFarland  
Jack Mettier  
Samuel Shalhoub  
Tiffany Silva  
Gary Stephenson

**COAST UNIFIED SCHOOL DISTRICT**  
**Regular Meeting of the Board of Trustees**  
**Meeting Date: December 16, 2021**

**TO:** Board of Trustees

**FROM:** Annie Lachance, Business Manager

**SUBJECT:** ***2021-22 First Interim Financial Report Narrative***

Pursuant to Education code 42131 and 33127, the 2021-22 First Interim Financial Report is presented for the Board's review and approval. This is the first of two required reports covering the period from July 1, 2021– October 31, 2021. The First Interim Report reflects the most current assumptions as reported on the School Services of California School District and County Office Financial Projection Dartboard Final Budget Version (attached) and includes the Coast Unified School District's (District) financial position and assumptions as of October 31, 2021. Fund budgets will be updated to reflect the Interim Report projections when reviewed by the Board and approved by the County Superintendent of Schools.

The First Interim Report, as of October 31, 2021, provides comparison of the Adopted Budget, year-to-date totals and First Interim projections. The objective in preparing Interim Reports is to help ensure proper Board oversight and periodic adjustment of the District's operating budget. The Board asserts, by filing a Positive Certification of Financial Position, the District is able to meet the current year and the two subsequent year's financial obligations. Currently the District is submitting a positive certification. However, I would advise caution and much consideration in going forward with expenditures that reduce our reserve as we have financial obligations in the future that need to be addressed as well as reducing deficit spending.

The First Interim Report contains information on the General Fund revenues, expenditures and fund balance as well as cash flow analysis, criteria and standards review and a two-year projection for fiscal years 2022-23 and 2023-24.

***Financial Highlights***

The fiscal position of the District for fiscal year 2021-22 is stable. The implementation of the Local Control Funding Formula (LCFF) began in the 2013-14 fiscal year, and has substantively altered the calculations for financing public schools. The LCFF was designed to restore funding incrementally over seven years to reach a target of the level that districts had achieved back in fiscal year 2007-08. The LCFF was funded 100%, one year ahead of target. However, the District remains supported by property taxes that contribute far more than the new funding model currently guarantees. Although the information suggests that Coast Unified School District will continue to be funded by property taxes over the LCFF formula, economic indicators still require monitoring.

The LCFF was developed primarily by eliminating most state categorical programs and creating a higher base funding per student. This base amount is enhanced by the Supplemental and Concentration Grants that target low income students as well as English learners and foster youth. The base funding plus the Supplemental and Concentration Grants make up the LCFF. However, basic aid districts which receive property taxes in excess of the LCFF calculations were guaranteed continued revenue equal to the 2012-13 state categorical programs net of the "fair share" reduction. The District is estimated to receive approximately \$623,000 of state categorical revenue for 2021-22, as well as an estimated \$11,435,077 in property taxes.



In addition, the passage of Proposition 30 in November 2012 prevented an additional cut to state funding and created the Education Protection Account (EPA). The District is expected to receive EPA funding of approximately \$110,380 for the current fiscal year. This amount was set to stop in the 2019-20 fiscal year. However, with passage of Proposition 55, a portion of Proposition 30 remains intact. While the increase in sales tax expired after the 2018-19 fiscal year, the increase in personal income tax on incomes over \$250,000 will remain in effect for an additional 12 years to help fund education and healthcare. Coast Unified School District will receive funds through the 2030-31 fiscal year, and is estimating receiving approximately \$110,380, \$94,056 and \$89,496 for 2021-22, 2022-23 and 2023-24 respectively.

### ***Fund 01 – General Fund***

The General Fund is the chief operating fund of the district. The General Fund is used to account for the ordinary operations of the district with transactions recorded as Unrestricted or Restricted funding sources.

### ***Revenue Assumptions:***

- Property taxes were estimated at budget development to increase 3.5% over 2020-21. The amount of property tax revenues, estimated at \$11,435,077 has not changed from budget development. For subsequent years, an increase of 3% was used for 2022-23 and 2023-24.
- October CalPads enrollment was 495, a decrease of 41 students over last year's CalPads numbers. Last year (2020-21) we had a decrease of 46 students. We believe the decrease this year and last year is due in part to COVID 19 and the transition to distance learning.
- Our unduplicated percentage of enrollment is 78%. This is an increase of 1.51% over last year.
- We received \$61,649 for the passage of Senate Bill 1090, which helps mitigate the effects of the decommissioning of the Diablo Nuclear Power Plant. This was reflected in the original budget. We will be receiving \$61,649 each year over the next three years for a total of \$493,192.
- All revenues have been adjusted to the latest estimates received.

Following are the 2021-22 First Interim Budget Summary of Changes (from budget adoption):

	<b>2021-22 Adopted Budget</b>	<b>2021-22 1<sup>st</sup> Interim Budget</b>	<b>Net Change</b>
<b><i>Unrestricted Revenues</i></b>			
Property Taxes/LCFF	\$ 12,168,306	\$12,168,502	\$ 196
Federal Revenues	\$ 0	\$ 0	\$ 0
All Other State Revenues	\$ 110,014	\$ 117,495	\$ 7,481
All Other Local Revenues	\$ 201,649	\$ 220,720	\$ 19,071
<b>Total – Unrestricted Revenues</b>			<b>\$ 26,748</b>
<b><i>Restricted Revenues</i></b>			
ASES	\$ 118,087	\$ 118,087	\$ 0
Title I	\$ 125,000	\$ 124,894	\$ - 106
Special Education	\$ 568,016	\$ 568,016	\$ 0

Special Ed – Discretionary Grants	\$ 5,191	\$ 5,191	\$ 0
Title II – Teacher Quality	\$ 17,757	\$ 20,654	\$ 2,897
Title III – LEP	\$ 28,714	\$ 26,208	\$ - 2,506
MAA	\$ 20,000	\$ 20,000	\$ 0
Lottery – Restricted	\$ 28,195	\$ 37,401	\$ 9,206
Voc-Ag Grant	\$ 8,500	\$ 13,087	\$ 4,587
Career Technical Education (CTE)	\$ 79,231	\$ 144,421	\$ 65,190

#### **COVID Resources**

ESSER II (3212)	\$ 247,106	\$ 336,490	\$ 89,384
ESSER III (3213)	\$ 0	\$ 55,458	\$ 55,458
ESSER III (3214)	\$ 0	\$ 13,865	\$ 13,865
In-Person Instruction (7422)	\$ 222,500	\$ 222,500	\$ 0
Expanded Learning Opp (7425)	\$ 276,861	\$ 222,029	\$ - 54,832
ELO – Paraprofessionals (7426)	\$ 61,922	\$ 116,754	\$ 54,832

**Total – Restricted Revenues** **\$ 237,975**

**Contributions from Unrestricted to Restricted** **\$ 2,559,756    \$ 2,729,701    \$ 169,945**

#### **Expenditure Assumptions**

- Salaries and benefits have been adjusted as employees are hired and positions are filled. All increases for certificated and classified were reflected at budget adoption.
- Materials and Supplies increased due to the budgeting of carryover from the previous year as well as budgeting the remainder of the CTE Grants. In addition, COVID funds have been budgeted and spent according to State and Federal guidelines.
- Operating Services increased primarily because of additional Special Education expenditures, budgeting carryover and adjusting budgets as information becomes available.
- Capital Outlay increased due to the Alarm and Intercom replacement at the DO, the asphalt sealing at the middle school, the portable classroom repairs at the middle school, the budgeting of carryover (greenhouse) and the purchase of a bus.

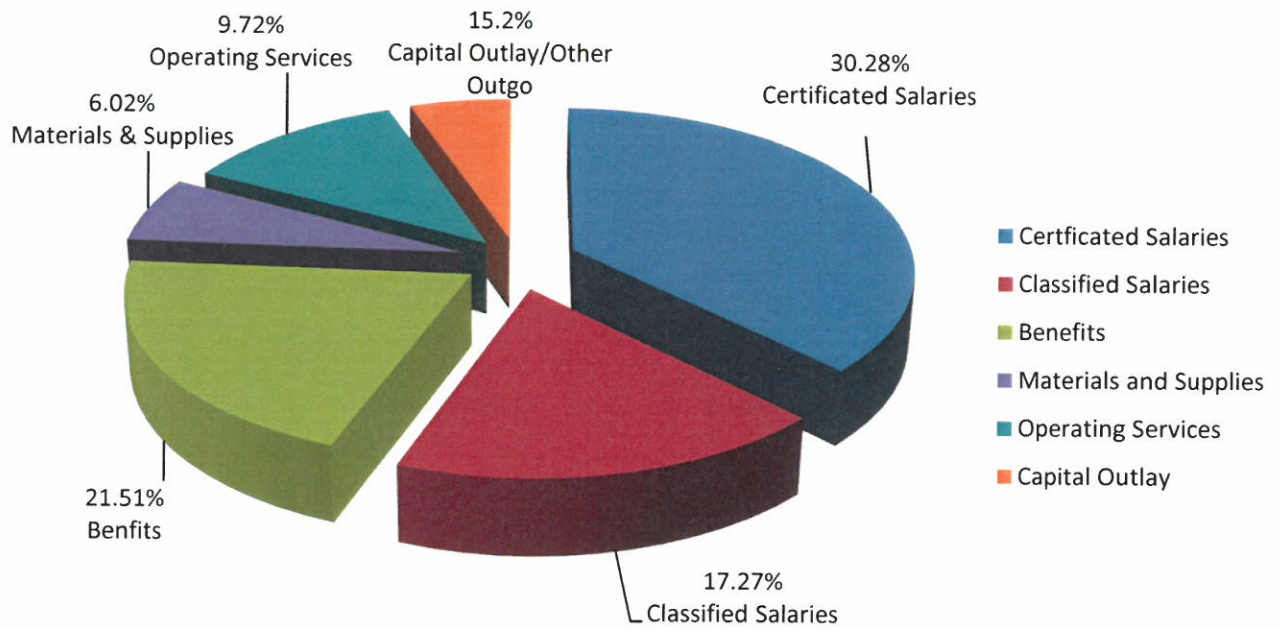
	<b>2021-22 Adopted Budget</b>	<b>2021-22 1st Interim Budget</b>	<b>Net Change</b>
<b>Expenditures – Unrestricted and Restricted</b>			
Certificated Salaries	\$4,948,044	\$4,906,514	\$ - 41,530
Classified Salaries	\$2,759,868	\$2,799,386	\$ 39,518
Benefits	\$3,493,137	\$3,486,382	\$ - 6,755
Materials and Supplies	\$ 754,622	\$ 976,309	\$ 221,687
Operating Services	\$1,556,031	\$1,574,701	\$ 18,670
Capital Outlay	\$ 93,176	\$ 534,690	\$ 441,514
Other Outgo	\$1,927,883	\$1,927,883	\$ 0
<b>Total Increase of Expenditures</b>			<b>\$ 673,104</b>

#### **Increased Expenditures from Budget Development:**

- Budgeted carryover \$ 164,467

• Fire Alarm/Intercom DO	\$ 36,350
• Asphalt Sealing & Striping/SLMS	\$ 18,813
• Portable Classroom Repairs/SLMS	\$ 22,500
• Bus Purchase	\$ 201,043

## 2021-22 First Interim Expenditures



The district's salaries and benefits represent 69.06% of the expenditures for the district. This is lower than most districts, which are typically between 85% and 90%. This is also lower than usual due to the increase of COVID-19 funds received by the district.

### ***Designated Reserve for Economic Uncertainty***

- The State requires a 4% reserve for districts of Coast Unified School District's size. The Reserve for Economic Uncertainty for 2021-22 fiscal year is estimated at \$1,978,527, and represents a 11.99% reserve. Projections for 2022-23 and 2023-24, using current budget assumptions, allow us to meet the State required 4% reserves in 2022-23 at 11.51% and 2023-24 at 8.51%. The reserve will continue to drop as we honor the Memorandum of Understanding with Cayucos Elementary School District and San Luis Coastal Unified School District. This is especially concerning as Coast Unified School District is a Basic Aid district, relying on continuing property taxes to fund our schools. In the event of an economic downturn, this could greatly affect the funding of our school and require reductions to meet reserve levels. As we have seen, expenses are rising at a faster pace than are revenues. Because of this, a conservative approach in spending will need to be adopted and implemented in order to maintain a positive certification in all three years.

## ***Other Funds***

- ***Fund 13 Cafeteria:*** Currently, we are estimating a district contribution to the Cafeteria Fund of \$245,247. This amount is most likely to be reduced as we enter our third year as a Provision 2 district. With Provision 2, every student eats for free with a higher reimbursement rate from the Federal and State governments. However, this also means more food procurement as more meals are being served. In addition, food prices have increased at a higher rate than our reimbursement rate. Because the amount of the reimbursement rate is unknown at this time, we will be monitoring the fund closely. We have historically contributed much less to the Cafeteria Fund.
- ***Fund 17 Special Reserve:*** Currently, Fund 17 has a balance of \$555,425, none of which is being used to meet our required reserve limit. We estimate an ending fund balance of \$612,105.
- ***Fund 25 Capitol Facilities Fund (Developer Fees):*** At First Interim the estimated fund balance for Fund 25 is \$48,780.

## ***Recommended Action: Board approve Qualified Certification***

Based on the information in the 2021-22 First Interim Report, the Coast Unified School District will meet its financial obligations in the current year 2021-22 and two subsequent years. Even though we meet our reserve level in all three years, we must move forward with caution when spending and make sure that careful attention is being paid when expenditures are approved. We have a lot of one-time money to be spent that will ease the general fund in the short term. However, once that money is gone, the programs that we want to keep, will revert back to the general fund. This will require planning and monitoring. The First Interim Budget Report as presented is an accurate representation of what is known at this time.

**Goals, Actions, & Services: LCAP Year: 2021-22**  
**Budget Development**

Description	2021-22 Budgeted Amount	2021-22 Spent as of 10/31/21	Account Line/DC 0200
<b>Goal 1: Expand Student's Communication and Critical Thinking</b>			
1: PD and training with a focus on EL Development	\$2,325	\$0	01-0000-0-5200-1110-1000-003
2: Bilingual libraries/graphic novels	\$1,200	\$4,376	01-0000-0-4200-1412-2420-xxx
3: Designated ELD Instruction			
1.5 FTE ELD Teacher CGS	\$151,202	\$30,240	01-0000-0-1100-1115-1000-004
.75 FTE ELD SLMS	\$80,413	\$16,083	01-0000-0-1100-1115-1000-005
.25 FTE ELD Teacher CUHS	\$22,525	\$4,505	01-0000-0-1100-1115-1000-043
4: Bilingual aid support – CGS, SLMS, CUHS	\$111,054	\$22,211	01-0000-0-2100-1110-1000-xxx
5: Librarians	\$161,801	\$41,637	01-0000-0-2400-1412-2420-xxx
6: Librarian oversight	\$3,025	\$0	01-0000-0-5810-1110-1000-005
7: Research based programs and curriculum to support ELD			
Renaissance Place Subscription and Stipend	\$5,937	\$5,349	01-0000-0-5800-1110-1000-xxx
NewsELA	\$2,700	\$2,550	01-0000-0-5800-1110-1000-xxx
ETC Portal Subscription	\$2,500	\$0	01-0000-0-5810-1110-1000-003
NWEA Assessment Subscription & Training (grades 5-12)	\$5,500	\$8,900	01-0000-0-5800-1110-1000-xxx
DIBELS Subscription	\$200	\$0	01-0000-0-5800-1110-1000-004
English 3D	\$0	\$1,375	01-0000-0-5800-1110-1000-xxx
8: ELPAC training	\$425	\$0	01-0000-0-5200-1110-1000-003
<b>TOTAL GOAL 1</b>	<b>\$550,807</b>	<b>\$137,226</b>	



Description	2021-22 Budgeted Amount	2021-22 Spent as of 10/31/21	Account Line/DC 0200
<b>Goal 2: Accelerate Student's Academic Outcomes in Mathematics</b>			
1: Math coaching at CUHS	\$2,500	\$0	01-0000-0-5200-1110-1000-003
2: Math support/extra period for students who need additional instruction			
.25 FTE CUHS Math Support	\$28,241	\$5,648	01-0000-0-1100-1280-1000-043
.25 FTE SLMS Math Support	\$36,021	\$7,204	01-0000-0-1100-1280-1000-005
3: Math Training	\$3,000	\$0	01-0000-0-5200-1110-1000-xxx
3: Substitute salaries for staff to participate in training (20 days)	\$10,645	\$200	01-0000-0-1160-1110-1000-xxx
4: Supplemental mathematics programs			
iLearn Math Program	\$3,600	\$13,500	01-0000-0-5800-1110-1000-xxx
Relex Math	\$2,965	\$2,965	01-0000-0-5800-1110-1000-xxx
5: College Preparatory Mathematics (CPM renewal)	\$7,000	\$0	01-0000-0-5800-1110-1000-043
TOTAL GOAL 2	\$93,972	\$29,517	

<b>Goal 3: To Advance Student's College and Career Readiness</b>			
1: 1.5 FTE for CTE Course Instruction	\$144,669.00	\$28,934.00	01-0000-0-1100-xxxx-1000-043
2: Staffing Afterschool Homework Assistance (included in Action 13)	\$0	\$0	
3: College Tours	\$4,700	\$0	01-0000-0-5800-1110-1000-043
College Tours/8th Grade	\$2,300	\$0	01-0000-0-5800-1110-1000-005
4: Transportation and venue fees for outside learning	\$10,000	\$20,000	01-0000-0-5713-1110-1000-xxx
5: Intervention services			
SLO Behavioral Health	\$22,500	\$7,200	01-0000-0-5866-1110-1000-005
The Link	\$25,000	\$8,333	01-0000-0-5866-1110-1000-004
Anya Johnson Counseling	\$25,200	\$7,900	01-0000-0-5866-1110-1000-004

Description	2021-22 Budgeted Amount	2021-22 Spent as of 10/31/21	Account Line/DC 0200
CUHS Counseling	\$22,000	\$7,000	01-0000-0-5866-1110-1000-043
6: Advanced Placement Courses (1.125 FTE)	\$144,907	\$28,981	01-0000-0-1100-1110-1000-043
7: Ag Pathway - District Match	\$11,637	\$0	01-0000-0-8980-0000-0000-000
8: CGS/Social Emotional Curriculum and Support/Teach Town	\$900	\$449	01-0000-0-5800-1110-1000-003
9: Expanded Summer School	\$32,408	\$24,309	01-0000-0-1150/2150-1131-1000-003
10: Transportation – Home to School targeting at-risk students	\$124,953	\$41,651	01-0723-0-2200-0000-3600-003
11: Set aside funds for ongoing technology purchases and 1:1 devices	\$52,680	\$0	01-0000-0-7612-0000-9300-000
12: Computer Support Technician/.5 FTE	\$52,520	\$17,507	01-0000-0-2400-1110-2420-010
13: Staffing Afterschool Homework Assistance	\$72,800	\$2,668	01-0000-0-1150/2150-1110-1000-xxx
14: Annual AVID Membership	\$4,694	\$4,697	01-0000-0-5300-1110-1000-003
15: Concurrent Enrollment (1.375 FTE)	\$148,618	\$29,723	01-0000-0-1100-1110-1000-043
16: Extracurricular offerings at CUHS	\$1,700	\$0	01-0000-0-5800-1110-1000-043
17: Skipped on LCAP			
18: Expanded hours for paraeducators	\$42,145	\$8,429	01-6500-0-2100-5770-1190-003
19: Individual student supplies (\$75 x 523 - current enrollment)	\$39,225	\$13,709	01-7422-0-4300-1110-1000-043
20: Mi-fi devices	\$16,560	\$5,520	01-0000-0-5800-1110-1000-043
21: Credit Recovery Program (Apex Learning)	\$3,600	\$1,225	01-0000-0-5800-1110-1000-043
22: Parent Communication Tools (Parent Square)	\$3,000	\$2,625	01-0000-0-5800-1110-1000-003
TOTAL GOAL 3	\$1,008,716	\$260,860	
TOTAL LCAP EXPENDITURES	\$1,653,495	\$427,603	

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Coast Unified (75465) - 2021-22 First Interim									
v222a									
11/4/2021									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				
	0.00%		0.00%		77.10%		77.10%		
	ADA		Grade Span		Supplemental		Concentration		
	165.63 \$		7,702 \$		801 \$		940 \$		
	120.56		7,818		1,206		864		
	80.10		8,050		1,241		890		
	185.61		9,329		1,476		1,058		
	-		-		-		-		
	-		-		-		-		
	-		-		-		-		
Subtract Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant									
NSS Allowance									
TOTAL BASE									
551.90 \$ 4,594,581 \$ 177,773 \$ 735,897 \$ 527,345 \$ 6,035,596									
ADD ONS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation									
Small School District Bus Replacement Program									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT									
1,318,817 \$ 7,605,938									
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement									
Local Revenue (including RDA)									
Gross State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deficit)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RL/Charter General BG									
Categorical funding from 2012-13 net of fair share reduction									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
TOTAL STATE AID									
623,045 \$ 623,045									
ADDITIONAL STATE AID (Additional SA)									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year									
LCFF Entitlement Per ADA									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
2020-21									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									
11,753,875 \$ 11,753,875									
2021-22									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									
12,168,502 \$ 12,168,502									

Coast Unified (75465) - 2021-22 First Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Augmentation	Base Grant Proration	Base	Grade Span	Supplemental	Unduplicated Pupil Percentage	Concentration	2022-23	2023-24
	2.48%	0.00%				76.98%	76.98%		
Grades TK-3	122.58	8,294	863	1,410	1,308	1,455,647			
Grades 4-6	111.15	8,419		1,296	1,203	1,213,537			
Grades 7-8	70.30	8,668		1,335	1,238	790,236			
Grades 9-12	166.25	10,045	261	1,587	1,472	2,221,954			
Subtract Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant									
NSS Allowance									
TOTAL BASE	470.28	4,231,792	149,178	674,494	625,910	5,681,374			
ADD ONS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation									
Small School District Bus Replacement Program									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT									
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement									
Local Revenue (including RDA)									
Gross State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deficit)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RL/Charter General BG									
Categorical Funding from 2012-13 net of fair share reduction									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
TOTAL STATE AID									
ADDITIONAL STATE AID (Additional SA)									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year									
LCFF Entitlement Per ADA									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									



Coast Unified (75465) - 2021-22 First Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
v22.2a									
2024-25									
v22.2a									
2025-26									
v22.2a									
Calculation Factors									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
Subtract Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant									
NSS Allowance									
TOTAL BASE									
ADD ONS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation									
Small School District Bus Replacement Program									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT									
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement									
Local Revenue (including RDA)									
Gross State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deficit)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RL/Charter General BG									
Categorical funding from 2012-13 net of fair share reduction									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
TOTAL STATE AID									
ADDITIONAL STATE AID (Additional SA)									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year									
LCFF Entitlement Per ADA									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									

Coast Unified (75465) - 2021-22 First Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				
	ADA	Base	Grade Span	Supplemental	Concentration	Total			
Grades TK-3	98.80	\$ 8,855	\$ 921	\$ -	-	\$ 965,869			
Grades 4-6	89.30	8,988	-	-	-	802,628			
Grades 7-8	59.85	9,254	-	-	-	553,852			
Grades 9-12	155.80	10,724	279	-	-	1,714,267			
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-			
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 3,902,153	\$ 134,463	\$ -	\$ -	\$ 4,036,616			
NSS Allowance		-	-	-	-	-			
<b>TOTAL BASE</b>	403.75	\$ 3,902,153	\$ 134,463	\$ -	\$ -	\$ 4,036,616			
<b>ADD ONS:</b>									
Targeted Instructional Improvement Block Grant						\$ 35,609			
Home-to-School Transportation						215,916			
Small School District Bus Replacement Program						-			
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>1,318,817</b>			
<b>LCFF ENTITLEMENT</b>						<b>\$ 5,606,958</b>			
<b>STATE AID CALCULATION</b>									
Miscellaneous Adjustments						-			
Adjusted LCFF Entitlement						5,606,958			
Local Revenue (including RDA)						-			
Gross State Aid						\$ 5,606,958			
<b>MINIMUM STATE AID CALCULATION</b>									
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2026-27 ADA		N/A			
2012-13 NSS Allowance (deficit)			\$ 7,230.25	403.75		\$ 2,919,213			
Minimum State Aid Adjustments						-			
Less Current Year Property Taxes/In-Lieu						-			
Subtotal State Aid for Historical RL/Charter General BG						2,919,213			
Categorical funding from 2012-13 net of fair share reduction						623,045			
Charter School Categorical Block Grant adjusted for ADA						-			
Minimum State Aid Guarantee Before Proration Factor						3,542,258			
Proration Factor						0.00%			
Minimum State Aid Guarantee						\$ 3,542,258			
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>									
LCFF Entitlement						-			
Minimum State Aid plus Property Taxes including RDA						-			
Offset						-			
Minimum State Aid Prior to Offset						-			
Total Minimum State Aid with Offset						-			
<b>TOTAL STATE AID</b>						\$ 5,606,958			
<b>ADDITIONAL STATE AID (Additional SA)</b>									
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						\$ 5,606,958			
Change Over Prior Year			-19.69%	(1,374,879)		13,887			
LCFF Entitlement Per ADA						-			
Per-ADA Change Over Prior Year			-16.66%	(2,777)		-			
Basic Aid Status (school districts only)						Non-Basic Aid			
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>									
State Aid			-19.69%	Increase	2026-27	\$ 5,606,958			
Education Protection Account				(1,374,879)		-			
Property Taxes Net of In-Lieu Transfers			0.00%	-		-			
Charter In-Lieu Taxes			0.00%	-		-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-10.72%	(1,374,879)		\$ 5,606,958			



## Coast Unified (75465) - 2021-22 First Interim

## EDUCATION PROTECTION ACCOUNT

11/4/21

Certification Period:		Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>											
A-1	Total ADA for EPA Minimum	551.90	551.90	551.90	551.90	551.90	470.28	447.48	425.63	-	-
A-2	Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	110,380	110,380	110,380	110,380	110,380	94,056	89,496	85,126	-	-
<b>EPA PROPORTIONATE SHARE CAP</b>											
<i>Adjusted Total Revenue Limit</i>											
<i>Current Year Adjusted NSS Allowance</i>											
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	3,990,375	3,990,375	3,990,375	3,990,375	3,990,375	3,400,242	3,235,392	3,077,411	3,029,330	2,919,213
B-13	Local Revenue/In-Lieu of Property Taxes	10,562,250	11,028,269	11,020,450	11,435,077	11,435,077	11,769,720	12,117,695	12,478,771	-	-
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	-	-	-	-	-	-	-	-	3,029,330	2,919,213
<b>EPA PROPORTIONATE SHARE</b>											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	3,990,375	3,990,375	3,990,375	3,990,375	3,990,375	3,400,242	3,235,392	3,077,411	3,029,330	2,919,213
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	70.06785065%	N/A	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	643,967	2,795,970	2,795,970	2,795,970	2,795,970	2,382,476	2,266,970	2,156,276	-	-
<b>EPA ENTITLEMENT</b>											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	110,380	110,380	110,380	110,380	110,380	94,056	89,496	85,126	-	-
D-2	Miscellaneous Adjustments**	-	-	-	-	-	-	-	-	-	-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	110,380	110,380	110,380	110,380	110,380	94,056	89,496	85,126	-	-
D-4	Prior Year Annual Adjustment	N/A	-	N/A	-	N/A	-	-	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	N/A	110,380	N/A	110,380	110,380	94,056	89,496	85,126	-	-
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
<i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>											
		N/A	110,380	N/A	110,380	N/A	94,056	89,496	85,126	-	-

Coast Unified (75465) - 2021-22 First Interim										11/4/2021	
										2022-23	2026-27
										2021-22	2025-26
										2020-21	2024-25
										2019-20	2023-24
SUMMARY OF FUNDING											
General Assumptions											
COLA & Augmentation											
Base Grant Proration Factor											
Add-on, ERT & MSA Proration Factor											
LCFF Entitlement											
Base Grant											
Grade Span Adjustment											
Supplemental Grant											
Concentration Grant											
Add-ons: Targeted Instructional Improvement Block Grant											
Add-ons: Home-to-School Transportation											
Add-ons: Small School District Bus Replacement Program											
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid											
Miscellaneous Adjustments											
Economic Recovery Target											
Additional State Aid											
Total LCFF Entitlement											
LCFF Entitlement Per ADA											
Components of LCFF By Object Code											
State Aid (Object Code 8011)											
EPA (for LCFF Calculation purposes)											
Local Revenue Sources:											
Property Taxes (Object 8021 to 8089)											
In-Lieu of Property Taxes (Object Code 8096)											
Property Taxes net of In-Lieu											
TOTAL FUNDING											
Basic Aid Status											
Excess Taxes											
EPA in Excess to LCFF Funding											
Total LCFF Entitlement											
SUMMARY OF EPA											
% of Adjusted Revenue Limit - Annual											
EPA (for LCFF Calculation purposes)											
EPA, Current Year (Object Code 8012)											
(P-2 plus Current Year Accrual)											
EPA, Prior Year Adjustment (Object Code 8019)											
(P-A less Prior Year Accrual)											
Accrual (from Data Entry tab)											



Coast Unified (75465) - 2021-22 First Interim										11/4/2021									
												2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES																			
Base Grant (Excludes add-ons for TIG and Transportation)																			
Supplemental and Concentration Grant funding in the LCAP year																			
Percentage to Increase or Improve Services																			
	\$	6,091,171	\$	6,091,171	\$	6,333,287	\$	5,699,787	\$	5,615,823	\$	5,548,583	\$	5,490,313	\$	5,355,433			
	\$	1,241,863	\$	1,263,242	\$	1,501,232	\$	1,300,404	\$	1,276,941	\$	1,258,397	\$	1,239,999	\$				
		20.39%		20.74%		23.70%		22.81%		22.74%		22.68%		22.59%		0.00%			
SUMMARY OF STUDENT POPULATION																			
Unduplicated Pupil Population																			
Enrollment		582		536		494		470		447		440		425		-			
COE Enrollment		1		1		1		1		1		1		1		1			
Total Enrollment		583		537		495		471		448		441		426		0			
Unduplicated Pupil Count		453		412		380		362		344		339		327		-			
COE Unduplicated Pupil Count		1		1		1		1		1		1		1		-			
Total Unduplicated Pupil Count		454		413		381		363		345		340		328		0			
Rolling %, Supplemental Grant		76.4600%		77.1000%		77.2800%		76.9800%		77.0200%		77.0600%		77.0300%		0.0000%			
Rolling %, Concentration Grant		76.4600%		77.1000%		77.2800%		76.9800%		77.0200%		77.0600%		77.0300%		0.0000%			



## Coast Unified (75465) - 2021-22 First Interim

11/4/2021

2026-27

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF LCFF ADA</b>								
Prior Year ADA for the Hold Harmless - ( net of current year charter shift)								
Grades TK-3	155.03	164.65	164.65	121.60	119.70	107.35	95.00	98.80
Grades 4-6	123.02	120.56	120.56	111.15	95.95	93.10	94.05	89.30
Grades 7-8	70.49	80.10	80.10	70.30	76.00	76.00	75.05	59.85
Grades 9-12	187.10	185.61	185.61	166.25	154.85	148.20	153.90	155.80
LCFF Subtotal	535.64	550.92	550.92	469.30	446.50	424.65	418.00	403.75
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	535.64	550.92	550.92	469.30	446.50	424.65	418.00	403.75
<b>Current Year ADA</b>								
Grades TK-3	164.65	164.65	121.60	119.70	107.35	95.00	98.80	-
Grades 4-6	120.56	120.56	111.15	95.95	93.10	94.05	89.30	-
Grades 7-8	80.10	80.10	70.30	76.00	76.00	75.05	59.85	-
Grades 9-12	185.61	185.61	166.25	154.85	148.20	153.90	155.80	-
LCFF Subtotal	550.92	550.92	469.30	446.50	424.65	418.00	403.75	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	550.92	550.92	469.30	446.50	424.65	418.00	403.75	-
Change in LCFF ADA (excludes NSS ADA)	15.28 Increase	- No Change	(81.62) Decline	(22.80) Decline	(21.85) Decline	(6.65) Decline	(14.25) Decline	(403.75) Decline
<b>Funded LCFF ADA for the Hold Harmless</b>								
Grades TK-3	164.65	164.65	164.65	121.60	119.70	107.35	95.00	98.80
Grades 4-6	120.56	120.56	120.56	111.15	95.95	93.10	94.05	89.30
Grades 7-8	80.10	80.10	80.10	70.30	76.00	76.00	75.05	59.85
Grades 9-12	185.61	185.61	185.61	166.25	154.85	148.20	153.90	155.80
Subtotal	550.92 Current	550.92 Current	550.92 Prior	469.30 Prior	446.50 Prior	424.65 Prior	418.00 Prior	403.75 Prior
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	- Prior	- Prior	- Prior	- Prior	- Prior	- Prior	- Prior	- Prior
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	0.98	0.98	0.98	0.98	0.98	0.98	0.98	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	0.98	0.98	0.98	0.98	0.98	0.98	0.98	-
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	165.63	165.63	122.58	120.68	108.33	95.98	99.78	-
Grades 4-6	120.56	120.56	111.15	95.95	93.10	94.05	89.30	-
Grades 7-8	80.10	80.10	70.30	76.00	76.00	75.05	59.85	-
Grades 9-12	185.61	185.61	166.25	154.85	148.20	153.90	155.80	-
Total Actual ADA	551.90	551.90	470.28	447.48	425.63	418.98	404.73	-
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	165.63	165.63	165.63	122.58	120.68	108.33	95.98	98.80
Grades 4-6	120.56	120.56	120.56	111.15	95.95	93.10	94.05	89.30
Grades 7-8	80.10	80.10	80.10	76.00	76.00	76.00	75.05	59.85
Grades 9-12	185.61	185.61	185.61	166.25	154.85	148.20	153.90	155.80
Total	551.90	551.90	551.90	470.28	447.48	425.63	418.98	403.75
Funded Difference (Funded ADA less Actual ADA)	-	-	81.62	22.80	21.85	6.65	14.25	403.75

Coast Unified (75465) - 2021-22 First Interim										11/4/2021				2026-27		
PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	10,716	\$	10,754	\$	11,610	\$	11,875	\$	12,247	\$	12,684	\$	12,682	\$	9,776
Grades 4-6	\$	9,852	\$	9,887	\$	10,674	\$	10,918	\$	11,261	\$	11,662	\$	11,660	\$	8,988
Grades 7-8	\$	10,145	\$	10,181	\$	10,990	\$	11,241	\$	11,594	\$	12,007	\$	12,005	\$	9,254
Grades 9-12	\$	12,063	\$	12,106	\$	13,068	\$	13,365	\$	13,784	\$	14,277	\$	14,274	\$	11,003
Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	8,294	\$	8,552	\$	8,855	\$	8,855	\$	8,855
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	8,419	\$	8,681	\$	8,988	\$	8,988	\$	8,988
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,254	\$	9,254
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357	\$	10,724	\$	10,724	\$	10,724
Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	863	\$	889	\$	921	\$	921	\$	921
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269	\$	279	\$	279	\$	279
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	8,503	\$	8,503	\$	8,935	\$	9,157	\$	9,441	\$	9,776	\$	9,776	\$	9,776
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	8,419	\$	8,681	\$	8,988	\$	8,988	\$	8,988
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,254	\$	9,254
Grades 9-12	\$	9,572	\$	9,572	\$	10,057	\$	10,306	\$	10,626	\$	11,003	\$	11,003	\$	11,003
Prorated Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	8,294	\$	8,552	\$	8,855	\$	8,855	\$	8,855
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	8,419	\$	8,681	\$	8,988	\$	8,988	\$	8,988
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,254	\$	9,254
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357	\$	10,724	\$	10,724	\$	10,724
Prorated Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	863	\$	889	\$	921	\$	921	\$	921
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269	\$	279	\$	279	\$	279
Supplemental Grant																
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	1,701	\$	1,701	\$	1,787	\$	1,831	\$	1,888	\$	1,955	\$	1,955	\$	1,955
Grades 4-6	\$	1,564	\$	1,564	\$	1,643	\$	1,684	\$	1,736	\$	1,798	\$	1,798	\$	1,798
Grades 7-8	\$	1,610	\$	1,610	\$	1,692	\$	1,734	\$	1,788	\$	1,851	\$	1,851	\$	1,851
Grades 9-12	\$	1,914	\$	1,914	\$	2,011	\$	2,061	\$	2,125	\$	2,201	\$	2,201	\$	2,201
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	76.46%	\$	77.10%	\$	77.28%	\$	76.98%	\$	77.02%	\$	77.06%	\$	77.03%	\$	0.00%
Grades 4-6	\$	1,300	\$	1,311	\$	1,381	\$	1,410	\$	1,454	\$	1,507	\$	1,506	\$	-
Grades 7-8	\$	1,196	\$	1,206	\$	1,270	\$	1,296	\$	1,337	\$	1,385	\$	1,385	\$	-
Grades 9-12	\$	1,231	\$	1,241	\$	1,307	\$	1,335	\$	1,377	\$	1,426	\$	1,426	\$	-
	\$	1,464	\$	1,476	\$	1,554	\$	1,587	\$	1,637	\$	1,696	\$	1,695	\$	-
Concentration Grant (>55% population)																
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	4,252	\$	4,252	\$	5,808	\$	5,952	\$	6,137	\$	6,354	\$	6,354	\$	6,354
Grades 4-6	\$	3,909	\$	3,909	\$	5,340	\$	5,472	\$	5,643	\$	5,842	\$	5,842	\$	5,842
Grades 7-8	\$	4,025	\$	4,025	\$	5,498	\$	5,634	\$	5,810	\$	6,015	\$	6,015	\$	6,015
Grades 9-12	\$	4,786	\$	4,786	\$	6,537	\$	6,699	\$	6,907	\$	7,152	\$	7,152	\$	7,152
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	21.4600%	\$	22.1000%	\$	22.2800%	\$	21.9800%	\$	22.0200%	\$	22.0600%	\$	22.0300%	\$	0.0000%
Grades 4-6	\$	912	\$	940	\$	1,294	\$	1,308	\$	1,351	\$	1,402	\$	1,400	\$	-
Grades 7-8	\$	839	\$	864	\$	1,190	\$	1,203	\$	1,243	\$	1,289	\$	1,287	\$	-
Grades 9-12	\$	864	\$	890	\$	1,225	\$	1,238	\$	1,279	\$	1,327	\$	1,325	\$	-
	\$	1,027	\$	1,058	\$	1,456	\$	1,472	\$	1,521	\$	1,578	\$	1,576	\$	-

## SSC School District and Charter School Financial Projection Dartboard 2021–22 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2021–22 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance Statutory COLA	2.31%	1.70% <sup>1</sup>	2.48% <sup>2</sup>	3.11% <sup>2</sup>	3.54% <sup>2</sup>
Planning COLA	0.00%	5.07% <sup>3</sup>	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$391	\$397	\$408	\$473
2021–22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants <sup>4</sup>	\$8,935	\$8,215	\$8,458	\$10,057

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.40%	3.96%	2.65%	2.36%	2.51%
California Lottery	Unrestricted per ADA	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00
	Restricted per ADA	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.26%	2.14%	2.60%	2.70%	2.80%
CalSTRS Employer Rate <sup>5</sup>		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.50%	0.50%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amounts carried forward from the May Revision as they do not materially differ from COLA calculated by independent economist, and the Department of Finance has not provided updated figures.

<sup>3</sup>Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS) rates in 2021–22 are final. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021–22 and 2022–23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)(0)



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_

District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2021

Signed: \_\_\_\_\_

President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Annie Lachance

Telephone: (805) 924-2926

Title: CBO

E-mail: alachance@coastusd.org

### Criteria and Standards Review Summary

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

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



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

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

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

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

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	12,168,306.00	12,168,306.00	2,038,738.89	12,168,502.00	196.00	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	110,014.00	110,014.00	441.92	117,495.00	7,481.00	6.8%
4) Other Local Revenue		8600-8799	201,649.00	201,649.00	55,315.08	220,719.94	19,070.94	9.5%
5) TOTAL, REVENUES			12,479,969.00	12,479,969.00	2,094,495.89	12,506,716.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,917,544.00	3,917,544.00	845,428.72	3,912,088.00	5,456.00	0.1%
2) Classified Salaries		2000-2999	2,288,897.00	2,288,897.00	657,455.16	2,294,243.00	(5,346.00)	-0.2%
3) Employee Benefits		3000-3999	2,428,018.00	2,428,018.00	606,188.95	2,417,806.00	10,212.00	0.4%
4) Books and Supplies		4000-4999	352,290.00	352,290.00	96,185.35	419,676.72	(67,386.72)	-19.1%
5) Services and Other Operating Expenditures		5000-5999	1,040,664.00	1,040,664.00	352,927.87	993,161.00	47,503.00	4.6%
6) Capital Outlay		6000-6999	42,500.00	42,500.00	331,272.27	331,271.78	(288,771.78)	-679.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,261,000.00	1,261,000.00	63,723.07	1,261,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(75,228.00)	(75,228.00)	0.00	(75,228.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			11,255,685.00	11,255,685.00	2,953,181.39	11,554,018.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,224,284.00	1,224,284.00	(858,685.50)	952,698.44		
<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	245,247.00	245,247.00	0.00	245,247.00	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	(1,794,365.00)	(1,794,365.00)	0.00	(1,964,310.00)	(169,945.00)	9.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,039,612.00)	(2,039,612.00)	0.00	(2,209,557.00)		

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>			(815,328.00)	(815,328.00)	(858,685.50)	(1,256,858.56)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,231,983.51	3,231,983.51		3,231,983.51	0.00	0.0%
b) Audit Adjustments		9793	3,402.00	3,402.00		3,402.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,235,385.51	3,235,385.51		3,235,385.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,235,385.51	3,235,385.51		3,235,385.51		
2) Ending Balance, June 30 (E + F1e)			2,420,057.51	2,420,057.51		1,978,526.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,420,057.51	2,420,057.51		1,978,526.95		
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>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,858.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	110,184.00	110,184.00	27,595.00	110,380.00	196.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	65,380.00	65,380.00	0.00	65,380.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,942,154.00	10,942,154.00	1,312,461.20	10,942,154.00	0.00	0.0%
Unsecured Roll Taxes		8042	442,658.00	442,658.00	321,902.75	442,658.00	0.00	0.0%
Prior Years' Taxes		8043	(15,115.00)	(15,115.00)	2,921.94	(15,115.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,168,306.00	12,168,306.00	2,038,738.89	12,168,502.00	196.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,168,306.00	12,168,306.00	2,038,738.89	12,168,502.00	196.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	23,704.00	23,704.00	0.00	23,704.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	86,310.00	86,310.00	441.92	93,791.00	7,481.00	8.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,014.00	110,014.00	441.92	117,495.00	7,481.00	6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	40,000.00	40,000.00	16,673.35	40,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	656.51	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	146,649.00	146,649.00	37,985.22	165,719.94	19,070.94	13.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>201,649.00</b>	<b>201,649.00</b>	<b>55,315.08</b>	<b>220,719.94</b>	<b>19,070.94</b>	<b>9.5%</b>
<b>TOTAL, REVENUES</b>			<b>12,479,969.00</b>	<b>12,479,969.00</b>	<b>2,094,495.89</b>	<b>12,506,716.94</b>	<b>26,747.94</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,260,023.00	3,260,023.00	649,052.02	3,261,586.00	(1,563.00)	0.0%
Certificated Pupil Support Salaries		1200	89,244.00	89,244.00	30,120.82	89,994.00	(750.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	528,970.00	528,970.00	158,309.93	521,201.00	7,769.00	1.5%
Other Certificated Salaries		1900	39,307.00	39,307.00	7,945.95	39,307.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,917,544.00</b>	<b>3,917,544.00</b>	<b>845,428.72</b>	<b>3,912,088.00</b>	<b>5,456.00</b>	<b>0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	202,802.00	202,802.00	42,848.48	215,878.00	(13,076.00)	-6.4%
Classified Support Salaries		2200	943,549.00	943,549.00	282,816.29	943,191.00	358.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	339,396.00	339,396.00	112,040.32	339,396.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	754,430.00	754,430.00	212,129.59	747,058.00	7,372.00	1.0%
Other Classified Salaries		2900	48,720.00	48,720.00	7,620.48	48,720.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,288,897.00</b>	<b>2,288,897.00</b>	<b>657,455.16</b>	<b>2,294,243.00</b>	<b>(5,346.00)</b>	<b>-0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	661,661.00	661,661.00	139,794.17	659,550.00	2,111.00	0.3%
PERS		3201-3202	488,477.00	488,477.00	147,700.47	492,949.00	(4,472.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	233,997.00	233,997.00	58,335.32	233,562.00	435.00	0.2%
Health and Welfare Benefits		3401-3402	778,089.00	778,089.00	210,810.11	811,892.00	(33,803.00)	-4.3%
Unemployment Insurance		3501-3502	76,208.00	76,208.00	6,959.11	30,905.00	45,303.00	59.4%
Workers' Compensation		3601-3602	189,586.00	189,586.00	42,589.77	188,948.00	638.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,428,018.00</b>	<b>2,428,018.00</b>	<b>606,188.95</b>	<b>2,417,806.00</b>	<b>10,212.00</b>	<b>0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,670.00	2,670.00	580.00	670.00	2,000.00	74.9%
Books and Other Reference Materials		4200	9,700.00	9,700.00	5,988.89	13,506.00	(3,806.00)	-39.2%
Materials and Supplies		4300	298,420.00	298,420.00	79,994.08	351,432.23	(53,012.23)	-17.8%
Noncapitalized Equipment		4400	41,500.00	41,500.00	9,622.38	54,068.49	(12,568.49)	-30.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>352,290.00</b>	<b>352,290.00</b>	<b>96,185.35</b>	<b>419,676.72</b>	<b>(67,386.72)</b>	<b>-19.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	81,350.00	81,350.00	6,311.10	81,403.00	(53.00)	-0.1%
Dues and Memberships		5300	30,374.00	30,374.00	26,270.88	27,673.00	2,701.00	8.9%
Insurance		5400-5450	112,065.00	112,065.00	108,934.42	111,393.00	672.00	0.6%
Operations and Housekeeping Services		5500	232,550.00	232,550.00	48,261.73	232,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	91,315.00	91,315.00	20,265.41	91,525.00	(210.00)	-0.2%
Transfers of Direct Costs		5710	0.00	0.00	(65.40)	(507.00)	507.00	New
Transfers of Direct Costs - Interfund		5750	11,900.00	11,900.00	1,048.26	13,400.00	(1,500.00)	-12.6%
Professional/Consulting Services and Operating Expenditures		5800	419,815.00	419,815.00	124,249.05	374,429.00	45,386.00	10.8%
Communications		5900	61,295.00	61,295.00	17,652.42	61,295.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,040,664.00</b>	<b>1,040,664.00</b>	<b>352,927.87</b>	<b>993,161.00</b>	<b>47,503.00</b>	<b>4.6%</b>



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>CAPITAL OUTLAY</b>								
Land		6100	42,500.00	42,500.00	61,313.00	61,313.00	(18,813.00)	-44.3%
Land Improvements		6170	0.00	0.00	41,164.40	41,164.00	(41,164.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	228,794.87	228,794.78	(228,794.78)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>42,500.00</b>	<b>42,500.00</b>	<b>331,272.27</b>	<b>331,271.78</b>	<b>(288,771.78)</b>	<b>-679.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	95,000.00	95,000.00	32,581.06	95,000.00	0.00	0.0%
Other Debt Service - Principal		7439	66,000.00	66,000.00	31,142.01	66,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,261,000.00</b>	<b>1,261,000.00</b>	<b>63,723.07</b>	<b>1,261,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(64,111.00)	(64,111.00)	0.00	(64,111.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(11,117.00)	(11,117.00)	0.00	(11,117.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(75,228.00)</b>	<b>(75,228.00)</b>	<b>0.00</b>	<b>(75,228.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,255,685.00</b>	<b>11,255,685.00</b>	<b>2,953,181.39</b>	<b>11,554,018.50</b>	<b>(298,333.50)</b>	<b>-2.7%</b>

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	245,247.00	245,247.00	0.00	245,247.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			245,247.00	245,247.00	0.00	245,247.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,794,365.00)	(1,794,365.00)	0.00	(1,964,310.00)	(169,945.00)	9.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,794,365.00)	(1,794,365.00)	0.00	(1,964,310.00)	(169,945.00)	9.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(2,039,612.00)	(2,039,612.00)	0.00	(2,209,557.00)	(169,945.00)	8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	212,900.00	212,900.00	0.00	212,900.00	0.00	0.0%
2) Federal Revenue		8100-8299	553,847.00	553,847.00	50,932.49	692,839.00	138,992.00	25.1%
3) Other State Revenue		8300-8599	1,265,831.00	1,265,831.00	318,829.46	1,344,814.00	78,983.00	6.2%
4) Other Local Revenue		8600-8799	418,242.00	418,242.00	131,383.08	443,800.00	25,558.00	6.1%
5) TOTAL, REVENUES			2,450,820.00	2,450,820.00	501,145.03	2,694,353.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,030,500.00	1,030,500.00	234,442.43	994,426.00	36,074.00	3.5%
2) Classified Salaries		2000-2999	470,971.00	470,971.00	146,706.66	505,143.00	(34,172.00)	-7.3%
3) Employee Benefits		3000-3999	1,065,119.00	1,065,119.00	141,684.07	1,068,576.00	(3,457.00)	-0.3%
4) Books and Supplies		4000-4999	402,332.00	402,332.00	171,320.74	556,632.58	(154,300.58)	-38.4%
5) Services and Other Operating Expenditures		5000-5999	515,367.00	515,367.00	95,278.03	581,540.00	(66,173.00)	-12.8%
6) Capital Outlay		6000-6999	50,676.00	50,676.00	186,214.99	203,419.00	(152,743.00)	-301.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	678,000.00	678,000.00	4,228.00	678,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,111.00	64,111.00	0.00	64,111.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,277,076.00	4,277,076.00	979,874.92	4,651,847.58		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,826,256.00)	(1,826,256.00)	(478,729.89)	(1,957,494.58)		
<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	52,680.00	52,680.00	0.00	52,680.00	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	1,794,365.00	1,794,365.00	0.00	1,964,310.00	169,945.00	9.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,741,685.00	1,741,685.00	0.00	1,911,630.00		



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>			(84,571.00)	(84,571.00)	(478,729.89)	(45,864.58)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	386,323.36	386,323.36		386,323.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			386,323.36	386,323.36		386,323.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			386,323.36	386,323.36		386,323.36		
2) Ending Balance, June 30 (E + F1e)			301,752.36	301,752.36		340,458.78		
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	323,846.54	323,846.54		340,458.94		
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	(22,094.18)	(22,094.18)		(0.16)		

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>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	212,900.00	212,900.00	0.00	212,900.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			212,900.00	212,900.00	0.00	212,900.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	110,079.00	110,079.00	(111,216.00)	110,079.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,191.00	5,191.00	(4,555.00)	5,191.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	125,000.00	125,000.00	31,364.00	124,894.00	(106.00)	-0.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,757.00	17,757.00	5,345.00	20,654.00	2,897.00	16.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	28,714.00	28,714.00	6,552.00	26,208.00	(2,506.00)	-8.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	267,106.00	267,106.00	123,442.49	405,813.00	138,707.00	51.9%
TOTAL, FEDERAL REVENUE			553,847.00	553,847.00	50,932.49	692,839.00	138,992.00	25.1%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	28,195.00	28,195.00	(83.45)	37,401.00	9,206.00	32.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	118,087.00	118,087.00	106,278.76	118,087.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	79,231.00	79,231.00	90,325.11	144,421.00	65,190.00	82.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,040,318.00	1,040,318.00	122,309.04	1,044,905.00	4,587.00	0.4%
TOTAL, OTHER STATE REVENUE			1,265,831.00	1,265,831.00	318,829.46	1,344,814.00	78,983.00	6.2%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	13,925.00	13,925.00	25,064.11	13,925.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	159,280.00	159,280.00	28,400.97	184,838.00	25,558.00	16.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	245,037.00	245,037.00	77,918.00	245,037.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>418,242.00</b>	<b>418,242.00</b>	<b>131,383.08</b>	<b>443,800.00</b>	<b>25,558.00</b>	<b>6.1%</b>
<b>TOTAL, REVENUES</b>			<b>2,450,820.00</b>	<b>2,450,820.00</b>	<b>501,145.03</b>	<b>2,694,353.00</b>	<b>243,533.00</b>	<b>9.9%</b>

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	790,756.00	790,756.00	149,977.28	758,710.00	32,046.00	4.1%
Certificated Pupil Support Salaries		1200	200,437.00	200,437.00	76,519.20	196,409.00	4,028.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	39,307.00	39,307.00	7,945.95	39,307.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,030,500.00	1,030,500.00	234,442.43	994,426.00	36,074.00	3.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	211,441.00	211,441.00	59,315.93	238,809.00	(27,368.00)	-12.9%
Classified Support Salaries		2200	245,772.00	245,772.00	79,086.32	240,430.00	5,342.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,000.00	1,000.00	0.00	967.00	33.00	3.3%
Other Classified Salaries		2900	12,758.00	12,758.00	8,304.41	24,937.00	(12,179.00)	-95.5%
TOTAL, CLASSIFIED SALARIES			470,971.00	470,971.00	146,706.66	505,143.00	(34,172.00)	-7.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	644,898.00	644,898.00	39,338.64	638,797.00	6,101.00	0.9%
PERS		3201-3202	101,801.00	101,801.00	32,420.76	107,289.00	(5,488.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	51,854.00	51,854.00	13,897.46	53,944.00	(2,090.00)	-4.0%
Health and Welfare Benefits		3401-3402	201,660.00	201,660.00	43,296.24	214,606.00	(12,946.00)	-6.4%
Unemployment Insurance		3501-3502	18,608.00	18,608.00	1,788.11	7,708.00	10,900.00	58.6%
Workers' Compensation		3601-3602	46,298.00	46,298.00	10,942.86	46,232.00	66.00	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,065,119.00	1,065,119.00	141,684.07	1,068,576.00	(3,457.00)	-0.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	22,272.07	22,272.00	(2,272.00)	-11.4%
Books and Other Reference Materials		4200	0.00	0.00	4,903.43	4,334.00	(4,334.00)	New
Materials and Supplies		4300	376,532.00	376,532.00	99,645.83	429,060.58	(52,528.58)	-14.0%
Noncapitalized Equipment		4400	5,800.00	5,800.00	44,499.41	100,966.00	(95,166.00)	-1640.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			402,332.00	402,332.00	171,320.74	556,632.58	(154,300.58)	-38.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,870.00	30,870.00	4,240.86	49,424.00	(18,554.00)	-60.1%
Dues and Memberships		5300	1,000.00	1,000.00	470.00	1,000.00	0.00	0.0%
Insurance		5400-5450	2,800.00	2,800.00	2,730.00	2,800.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,000.00	109,000.00	53,103.92	146,367.00	(37,367.00)	-34.3%
Transfers of Direct Costs		5710	0.00	0.00	65.40	507.00	(507.00)	New
Transfers of Direct Costs - Interfund		5750	(9,400.00)	(9,400.00)	(1,048.26)	(10,900.00)	1,500.00	-16.0%
Professional/Consulting Services and Operating Expenditures		5800	381,097.00	381,097.00	35,716.11	392,342.00	(11,245.00)	-3.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			515,367.00	515,367.00	95,278.03	581,540.00	(66,173.00)	-12.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	24,986.70	24,986.00	(24,986.00)	New
Land Improvements		6170	0.00	0.00	105,922.50	106,048.00	(106,048.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,676.00	45,676.00	55,305.79	72,385.00	(26,709.00)	-58.5%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>50,676.00</b>	<b>50,676.00</b>	<b>186,214.99</b>	<b>203,419.00</b>	<b>(152,743.00)</b>	<b>-301.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
Payments to County Offices		7142	78,000.00	78,000.00	4,228.00	78,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>678,000.00</b>	<b>678,000.00</b>	<b>4,228.00</b>	<b>678,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	64,111.00	64,111.00	0.00	64,111.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>64,111.00</b>	<b>64,111.00</b>	<b>0.00</b>	<b>64,111.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,277,076.00</b>	<b>4,277,076.00</b>	<b>979,874.92</b>	<b>4,651,847.58</b>	<b>(374,771.58)</b>	<b>-8.8%</b>



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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,794,365.00	1,794,365.00	0.00	1,964,310.00	169,945.00	9.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,794,365.00	1,794,365.00	0.00	1,964,310.00	169,945.00	9.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,741,685.00	1,741,685.00	0.00	1,911,630.00	(169,945.00)	9.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	12,381,206.00	12,381,206.00	2,038,738.89	12,381,402.00	196.00	0.0%
2) Federal Revenue		8100-8299	553,847.00	553,847.00	50,932.49	692,839.00	138,992.00	25.1%
3) Other State Revenue		8300-8599	1,375,845.00	1,375,845.00	319,271.38	1,462,309.00	86,464.00	6.3%
4) Other Local Revenue		8600-8799	619,891.00	619,891.00	186,698.16	664,519.94	44,628.94	7.2%
5) TOTAL, REVENUES			14,930,789.00	14,930,789.00	2,595,640.92	15,201,069.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,948,044.00	4,948,044.00	1,079,871.15	4,906,514.00	41,530.00	0.8%
2) Classified Salaries		2000-2999	2,759,868.00	2,759,868.00	804,161.82	2,799,386.00	(39,518.00)	-1.4%
3) Employee Benefits		3000-3999	3,493,137.00	3,493,137.00	747,873.02	3,486,382.00	6,755.00	0.2%
4) Books and Supplies		4000-4999	754,622.00	754,622.00	267,506.09	976,309.30	(221,687.30)	-29.4%
5) Services and Other Operating Expenditures		5000-5999	1,556,031.00	1,556,031.00	448,205.90	1,574,701.00	(18,670.00)	-1.2%
6) Capital Outlay		6000-6999	93,176.00	93,176.00	517,487.26	534,690.78	(441,514.78)	-473.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,939,000.00	1,939,000.00	67,951.07	1,939,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,117.00)	(11,117.00)	0.00	(11,117.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			15,532,761.00	15,532,761.00	3,933,056.31	16,205,866.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(601,972.00)	(601,972.00)	(1,337,415.39)	(1,004,796.14)		
<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	297,927.00	297,927.00	0.00	297,927.00	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			(297,927.00)	(297,927.00)	0.00	(297,927.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(899,899.00)	(899,899.00)	(1,337,415.39)	(1,302,723.14)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,618,306.87	3,618,306.87		3,618,306.87	0.00	0.0%
b) Audit Adjustments		9793	3,402.00	3,402.00		3,402.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,621,708.87	3,621,708.87		3,621,708.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,621,708.87	3,621,708.87		3,621,708.87		
2) Ending Balance, June 30 (E + F1e)			2,721,809.87	2,721,809.87		2,318,985.73		
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	323,846.54	323,846.54		340,458.94		
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	2,420,057.51	2,420,057.51		1,978,526.95		
Unassigned/Unappropriated Amount		9790	(22,094.18)	(22,094.18)		(0.16)		

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>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,858.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	110,184.00	110,184.00	27,595.00	110,380.00	196.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	65,380.00	65,380.00	0.00	65,380.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,942,154.00	10,942,154.00	1,312,461.20	10,942,154.00	0.00	0.0%
Unsecured Roll Taxes		8042	442,658.00	442,658.00	321,902.75	442,658.00	0.00	0.0%
Prior Years' Taxes		8043	(15,115.00)	(15,115.00)	2,921.94	(15,115.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,168,306.00	12,168,306.00	2,038,738.89	12,168,502.00	196.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	212,900.00	212,900.00	0.00	212,900.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,381,206.00	12,381,206.00	2,038,738.89	12,381,402.00	196.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	110,079.00	110,079.00	(111,216.00)	110,079.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,191.00	5,191.00	(4,555.00)	5,191.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	125,000.00	125,000.00	31,364.00	124,894.00	(106.00)	-0.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,757.00	17,757.00	5,345.00	20,654.00	2,897.00	16.3%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	28,714.00	28,714.00	6,552.00	26,208.00	(2,506.00)	-8.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	267,106.00	267,106.00	123,442.49	405,813.00	138,707.00	51.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>553,847.00</b>	<b>553,847.00</b>	<b>50,932.49</b>	<b>692,839.00</b>	<b>138,992.00</b>	<b>25.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	23,704.00	23,704.00	0.00	23,704.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	114,505.00	114,505.00	358.47	131,192.00	16,687.00	14.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	118,087.00	118,087.00	106,278.76	118,087.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	79,231.00	79,231.00	90,325.11	144,421.00	65,190.00	82.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,040,318.00	1,040,318.00	122,309.04	1,044,905.00	4,587.00	0.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,375,845.00</b>	<b>1,375,845.00</b>	<b>319,271.38</b>	<b>1,462,309.00</b>	<b>86,464.00</b>	<b>6.3%</b>

2021-22 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance40 75465 0000000  
Form 011

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>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	40,000.00	40,000.00	16,673.35	40,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	656.51	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	13,925.00	13,925.00	25,064.11	13,925.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	305,929.00	305,929.00	66,386.19	350,557.94	44,628.94	14.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	245,037.00	245,037.00	77,918.00	245,037.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>619,891.00</b>	<b>619,891.00</b>	<b>186,698.16</b>	<b>664,519.94</b>	<b>44,628.94</b>	<b>7.2%</b>
<b>TOTAL, REVENUES</b>			<b>14,930,789.00</b>	<b>14,930,789.00</b>	<b>2,595,640.92</b>	<b>15,201,069.94</b>	<b>270,280.94</b>	<b>1.8%</b>

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

40 75465 0000000  
Form 011

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,050,779.00	4,050,779.00	799,029.30	4,020,296.00	30,483.00	0.8%
Certificated Pupil Support Salaries		1200	289,681.00	289,681.00	106,640.02	286,403.00	3,278.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	528,970.00	528,970.00	158,309.93	521,201.00	7,769.00	1.5%
Other Certificated Salaries		1900	78,614.00	78,614.00	15,891.90	78,614.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,948,044.00	4,948,044.00	1,079,871.15	4,906,514.00	41,530.00	0.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	414,243.00	414,243.00	102,164.41	454,687.00	(40,444.00)	-9.8%
Classified Support Salaries		2200	1,189,321.00	1,189,321.00	361,902.61	1,183,621.00	5,700.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	339,396.00	339,396.00	112,040.32	339,396.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	755,430.00	755,430.00	212,129.59	748,025.00	7,405.00	1.0%
Other Classified Salaries		2900	61,478.00	61,478.00	15,924.89	73,657.00	(12,179.00)	-19.8%
TOTAL, CLASSIFIED SALARIES			2,759,868.00	2,759,868.00	804,161.82	2,799,386.00	(39,518.00)	-1.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,306,559.00	1,306,559.00	179,132.81	1,298,347.00	8,212.00	0.6%
PERS		3201-3202	590,278.00	590,278.00	180,121.23	600,238.00	(9,960.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	285,851.00	285,851.00	72,232.78	287,506.00	(1,655.00)	-0.6%
Health and Welfare Benefits		3401-3402	979,749.00	979,749.00	254,106.35	1,026,498.00	(46,749.00)	-4.8%
Unemployment Insurance		3501-3502	94,816.00	94,816.00	8,747.22	38,613.00	56,203.00	59.3%
Workers' Compensation		3601-3602	235,884.00	235,884.00	53,532.63	235,180.00	704.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,493,137.00	3,493,137.00	747,873.02	3,486,382.00	6,755.00	0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	22,670.00	22,670.00	22,852.07	22,942.00	(272.00)	-1.2%
Books and Other Reference Materials		4200	9,700.00	9,700.00	10,892.32	17,840.00	(8,140.00)	-83.9%
Materials and Supplies		4300	674,952.00	674,952.00	179,639.91	780,492.81	(105,540.81)	-15.6%
Noncapitalized Equipment		4400	47,300.00	47,300.00	54,121.79	155,034.49	(107,734.49)	-227.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			754,622.00	754,622.00	267,506.09	976,309.30	(221,687.30)	-29.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	112,220.00	112,220.00	10,551.96	130,827.00	(18,607.00)	-16.6%
Dues and Memberships		5300	31,374.00	31,374.00	26,740.88	28,673.00	2,701.00	8.6%
Insurance		5400-5450	114,865.00	114,865.00	111,664.42	114,193.00	672.00	0.6%
Operations and Housekeeping Services		5500	232,550.00	232,550.00	48,261.73	232,550.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,315.00	200,315.00	73,369.33	237,892.00	(37,577.00)	-18.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	800,912.00	800,912.00	159,965.16	766,771.00	34,141.00	4.3%
Communications		5900	61,295.00	61,295.00	17,652.42	61,295.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,556,031.00	1,556,031.00	448,205.90	1,574,701.00	(18,670.00)	-1.2%

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

40 75465 0000000  
Form 011

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>CAPITAL OUTLAY</b>								
Land		6100	42,500.00	42,500.00	86,299.70	86,299.00	(43,799.00)	-103.1%
Land Improvements		6170	0.00	0.00	147,086.90	147,212.00	(147,212.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,676.00	45,676.00	284,100.66	301,179.78	(255,503.78)	-559.4%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>93,176.00</b>	<b>93,176.00</b>	<b>517,487.26</b>	<b>534,690.78</b>	<b>(441,514.78)</b>	<b>-473.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00	0.0%
Payments to County Offices		7142	78,000.00	78,000.00	4,228.00	78,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	95,000.00	95,000.00	32,581.06	95,000.00	0.00	0.0%
Other Debt Service - Principal		7439	66,000.00	66,000.00	31,142.01	66,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,939,000.00</b>	<b>1,939,000.00</b>	<b>67,951.07</b>	<b>1,939,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(11,117.00)	(11,117.00)	0.00	(11,117.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(11,117.00)</b>	<b>(11,117.00)</b>	<b>0.00</b>	<b>(11,117.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,532,761.00</b>	<b>15,532,761.00</b>	<b>3,933,056.31</b>	<b>16,205,866.08</b>	<b>(673,105.08)</b>	<b>-4.3%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	245,247.00	245,247.00	0.00	245,247.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			297,927.00	297,927.00	0.00	297,927.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(297,927.00)	(297,927.00)	0.00	(297,927.00)	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
3212	Elementary and Secondary School Relief II (	153,848.00
3213	Elementary and Secondary School Emergen	55,458.00
3214	Elementary and Secondary School Emergen	13,865.00
5640	Medi-Cal Billing Option	0.32
6300	Lottery: Instructional Materials	39,537.69
6500	Special Education	0.50
7388	SB 117 COVID-19 LEA Response Funds	4,762.96
7422	In-Person Instruction (IPI) Grant	2,398.00
7425	Expanded Learning Opportunities (ELO) Gra	16.57
7426	Expanded Learning Opportunities (ELO) Gra	0.33
9010	Other Restricted Local	70,571.57
Total, Restricted Balance		340,458.94

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	190,000.00	190,000.00	0.00	190,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,500.00	17,500.00	153.18	17,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	(51.00)	6,500.00	0.00	0.0%
5) TOTAL, REVENUES			214,000.00	214,000.00	102.18	214,000.00		
<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	207,529.00	207,529.00	50,794.97	207,529.00	0.00	0.0%
3) Employee Benefits		3000-3999	90,409.00	90,409.00	20,419.57	94,099.00	(3,690.00)	-4.1%
4) Books and Supplies		4000-4999	139,143.00	139,143.00	34,558.66	139,143.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,350.00	11,350.00	5,936.22	11,350.00	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	11,117.00	11,117.00	0.00	11,117.00	0.00	0.0%
9) TOTAL, EXPENDITURES			459,548.00	459,548.00	111,709.42	463,238.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(245,548.00)	(245,548.00)	(111,607.24)	(249,238.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	245,247.00	245,247.00	0.00	245,247.00	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			245,247.00	245,247.00	0.00	245,247.00		

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>			(301.00)	(301.00)	(111,607.24)	(3,991.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,925.72	4,925.72		4,925.72	0.00	0.0%
b) Audit Adjustments		9793	4,925.72	4,925.72		4,925.72	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,851.44	9,851.44		9,851.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,851.44	9,851.44		9,851.44		
2) Ending Balance, June 30 (E + F1e)			9,550.44	9,550.44		5,860.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,550.44	9,550.44		5,860.44		
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>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	190,000.00	190,000.00	0.00	190,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			190,000.00	190,000.00	0.00	190,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	17,500.00	17,500.00	153.18	17,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			17,500.00	17,500.00	153.18	17,500.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	6,700.00	6,700.00	51.00	6,700.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(200.00)	(200.00)	(26.00)	(200.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(76.00)	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,500.00	6,500.00	(51.00)	6,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			214,000.00	214,000.00	102.18	214,000.00		

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>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	140,341.00	140,341.00	32,469.08	140,341.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	67,188.00	67,188.00	18,325.89	67,188.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			207,529.00	207,529.00	50,794.97	207,529.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	45,207.00	45,207.00	11,219.64	45,207.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,876.00	15,876.00	3,866.63	15,876.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,424.00	20,424.00	3,533.96	25,628.00	(5,204.00)	-25.5%
Unemployment Insurance		3501-3502	2,552.00	2,552.00	252.76	1,038.00	1,514.00	59.3%
Workers' Compensation		3601-3602	6,350.00	6,350.00	1,546.58	6,350.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,409.00	90,409.00	20,419.57	94,099.00	(3,690.00)	-4.1%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,043.00	7,043.00	3,515.33	7,043.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food		4700	129,100.00	129,100.00	31,043.33	129,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			139,143.00	139,143.00	34,558.66	139,143.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	350.00	350.00	307.48	350.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,500.00	8,500.00	5,006.50	8,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,500.00)	(2,500.00)	0.00	(2,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,500.00	4,500.00	622.24	4,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,350.00</b>	<b>11,350.00</b>	<b>5,936.22</b>	<b>11,350.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	11,117.00	11,117.00	0.00	11,117.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>11,117.00</b>	<b>11,117.00</b>	<b>0.00</b>	<b>11,117.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>459,548.00</b>	<b>459,548.00</b>	<b>111,709.42</b>	<b>463,238.00</b>		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	245,247.00	245,247.00	0.00	245,247.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			245,247.00	245,247.00	0.00	245,247.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			245,247.00	245,247.00	0.00	245,247.00		



Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,860.44
Total, Restricted Balance		5,860.44

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	5,000.00	5,000.00	781.48	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	781.48	5,000.00		
<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>			5,000.00	5,000.00	781.48	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,680.00	52,680.00	0.00	52,680.00	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			52,680.00	52,680.00	0.00	52,680.00		

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>			57,680.00	57,680.00	781.48	57,680.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	555,425.40	555,425.40		555,425.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555,425.40	555,425.40		555,425.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			555,425.40	555,425.40		555,425.40		
2) Ending Balance, June 30 (E + F1e)			613,105.40	613,105.40		613,105.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	613,105.40	613,105.40		613,105.40		
Future Board Direction	0000	9760	613,105.40					
Future Board Direction	0000	9760		613,105.40				
Future Board Direction	0000	9760				613,105.40		
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>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	781.48	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	5,000.00	781.48	5,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,000.00	5,000.00	781.48	5,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			52,680.00	52,680.00	0.00	52,680.00		



Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		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	16,200.00	16,200.00	15,551.08	16,200.00	0.00	0.0%
5) TOTAL, REVENUES			16,200.00	16,200.00	15,551.08	16,200.00		
<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	68,729.81	174,021.33	(174,021.33)	New
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	68,729.81	174,021.33		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,200.00	16,200.00	(53,178.73)	(157,821.33)		
<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>			16,200.00	16,200.00	(53,178.73)	(157,821.33)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	210,003.63	210,003.63		210,003.63	0.00	0.0%
b) Audit Adjustments		9793	(3,402.00)	(3,402.00)		(3,402.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,601.63	206,601.63		206,601.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,601.63	206,601.63		206,601.63		
2) Ending Balance, June 30 (E + F1e)			222,801.63	222,801.63		48,780.30		
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	222,801.63	222,801.63		48,780.30		
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>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	292.66	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	15,000.00	15,000.00	15,258.42	15,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			16,200.00	16,200.00	15,551.08	16,200.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			16,200.00	16,200.00	15,551.08	16,200.00		

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>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	68,729.81	123,858.00	(123,858.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	50,163.33	(50,163.33)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	68,729.81	174,021.33	(174,021.33)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	68,729.81	174,021.33		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
9010	Other Restricted Local	48,780.30
Total, Restricted Balance		48,780.30

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	1,200.00	1,200.00	582.18	1,200.00	0.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	582.18	1,200.00		
<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	325,684.00	325,684.00	197,756.91	325,684.00	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			325,684.00	325,684.00	197,756.91	325,684.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(324,484.00)	(324,484.00)	(197,174.73)	(324,484.00)		
<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>			(324,484.00)	(324,484.00)	(197,174.73)	(324,484.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	415,400.81	415,400.81		415,400.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			415,400.81	415,400.81		415,400.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,400.81	415,400.81		415,400.81		
2) Ending Balance, June 30 (E + F1e)			90,916.81	90,916.81		90,916.81		
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	90,916.81	90,916.81		90,916.81		
Lighting project	0000	9760	90,916.81					
Lighting project	0000	9760		90,916.81				
Lighting project	0000	9760				90,916.81		
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>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	582.18	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,200.00	582.18	1,200.00	0.00	0.0%
TOTAL, REVENUES			1,200.00	1,200.00	582.18	1,200.00		

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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	325,684.00	325,684.00	197,756.91	325,684.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			325,684.00	325,684.00	197,756.91	325,684.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			325,684.00	325,684.00	197,756.91	325,684.00		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		0.00



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	475.95	475.95	469.30	475.95	0.00	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>	475.95	475.95	469.30	475.95	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	475.95	475.95	469.30	475.95	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH	Beginning Balances (Ref. Only)								
		4,356,570.00	3,611,220.00	2,694,416.00	1,977,563.00	2,440,270.00	2,692,981.00	5,599,690.00	3,832,302.00
B. RECEIPTS	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes	135,823.00	209,742.00	(9,999.00)	93,457.00	0.00	66,298.00	32,158.00	31,045.00
	Miscellaneous Funds	0.00	1,854.00	295,445.00	1,312,417.00	1,207,465.00	3,465,473.00	370,000.00	564,577.00
	Federal Revenue	2,319.00	71,879.00	88,681.00	(111,947.00)	107,039.00	37,668.00	141,338.00	59,906.00
	Other State Revenue	0.00	0.00	353,686.00	(34,415.00)	127,162.00	59,359.00	114,351.00	221,576.00
	Other Local Revenue	48,423.00	91,910.00	(43,360.00)	89,724.00	22,086.00	34,514.00	75,089.00	52,019.00
	Interfund Transfers In								
	All Other Financing Sources								
	TOTAL RECEIPTS	186,565.00	375,385.00	684,453.00	1,349,236.00	1,463,752.00	3,663,312.00	732,936.00	929,123.00
C. DISBURSEMENTS	Certificated Salaries	72,400.00	98,860.00	454,985.00	453,625.00	453,740.00	45,574.00	942,340.00	463,740.00
	Classified Salaries	143,731.00	187,312.00	247,818.00	225,301.00	260,358.00	260,358.00	245,945.00	245,945.00
	Employee Benefits	92,347.00	111,581.00	291,454.00	252,491.00	257,247.00	257,798.00	368,783.00	270,246.00
	Books and Supplies	37,747.00	77,100.00	77,879.00	74,780.00	108,250.00	73,830.00	80,788.00	74,681.00
	Services	213,323.00	97,591.00	87,195.00	50,096.00	107,920.00	107,592.00	82,618.00	125,408.00
	Capital Outlay	0.00	176,792.00	268,381.00	72,314.00	12,075.00	0.00	5,129.00	0.00
	Other Outgo	13,432.00	12,827.00	12,827.00	28,866.00	11,451.00	11,451.00	774,721.00	12,221.00
	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	572,980.00	762,063.00	1,440,539.00	1,157,473.00	1,211,041.00	756,603.00	2,500,324.00	1,192,241.00
D. BALANCE SHEET ITEMS	Assets and Deferred Outflows								
	Cash Not In Treasury								
	Accounts Receivable	40,651.00	7,432.00	243,141.00	199,100.00				
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	SUBTOTAL	0.00	7,432.00	243,141.00	199,100.00	0.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows								
E. NET INCREASE/DECREASE (B - C + D)	Accounts Payable	399,586.00	537,558.00	(115,005.00)	(71,844.00)				
	Due To Other Funds								
	Current Loans								
	Unearned Revenues								
	Deferred Inflows of Resources								
	SUBTOTAL	0.00	537,558.00	203,908.00	(71,844.00)	0.00	0.00	0.00	0.00
	Nonoperating								
	Suspense Clearing								
	TOTAL BALANCE SHEET ITEMS	0.00	(530,126.00)	39,233.00	270,944.00	0.00	0.00	0.00	0.00
	F. ENDING CASH (A + E)	3,611,220.00	2,694,416.00	1,977,563.00	2,440,270.00	2,692,981.00	5,599,690.00	3,832,302.00	3,569,184.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		3,569,184.00	3,571,972.00	5,248,227.00	4,573,193.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	62,282.00	33,871.00	30,871.00	47,877.00			733,425.00	733,425.00
Property Taxes	8020-8079	815,434.00	2,743,088.00	161,678.00	497,646.00			11,435,077.00	11,435,077.00
Miscellaneous Funds	8080-8099	98,824.00	0.00	109,024.00	5,025.00			212,873.00	212,900.00
Federal Revenue	8100-8299	114,576.00	50,145.00	45,500.00	85,735.00			692,839.00	692,839.00
Other State Revenue	8300-8599	108,844.00	117,320.00	129,988.00	264,438.00			1,462,309.00	1,462,309.00
Other Local Revenue	8600-8799	39,542.00	50,373.00	62,518.00	141,681.94			664,519.94	664,519.94
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		1,239,502.00	2,994,797.00	539,579.00	1,042,402.94	0.00	0.00	15,201,042.94	15,201,069.94
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	463,740.00	467,850.00	462,652.00	527,008.00			4,906,514.00	4,906,514.00
Classified Salaries	2000-2999	245,945.00	245,945.00	236,956.00	253,772.00			2,799,386.00	2,799,386.00
Employee Benefits	3000-3999	275,083.00	275,185.00	272,196.00	761,971.00			3,486,382.00	3,486,382.00
Books and Supplies	4000-4999	81,586.00	74,125.00	68,420.00	147,123.00			976,309.00	976,309.00
Services	5000-5999	119,550.00	243,216.00	162,168.00	178,024.00			1,574,701.00	1,574,701.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			534,690.78	534,690.78
Other Outgo	7000-7499	50,810.00	12,221.00	12,221.00	974,835.00			1,927,883.00	1,927,883.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	297,927.00			297,927.00	297,927.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		1,236,714.00	1,318,542.00	1,214,613.00	3,140,660.00	0.00	0.00	16,503,793.00	16,503,793.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							490,324.00	490,324.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	490,324.00	490,324.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							750,295.00	750,295.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							318,913.00	318,913.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	1,069,208.00	1,069,208.00
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	(578,884.00)	(578,884.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		2,788.00	1,676,255.00	(675,034.00)	(2,098,257.06)	0.00	0.00	(1,881,634.06)	(1,302,723.14)
<b>F. ENDING CASH (A + E)</b>		3,571,972.00	5,248,227.00	4,573,193.00	2,474,935.94				
<b>G. ENDING CASH, PLUS CASH</b>									
<b>ACCRUALS AND ADJUSTMENTS</b>								2,474,935.94	2,474,935.94



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>			2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources	8010-8019									
Principal Apportionment	8020-8079									
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299									
Federal Revenue	8300-8599									
Other State Revenue	8600-8799									
Other Local Revenue	8810-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
<b>TOTAL RECEIPTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>			2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94
<b>G. ENDING CASH, PLUS CASH</b>										
<b>ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		2,474,935.94	2,474,935.94	2,474,935.94	2,474,935.94				
<b>G. ENDING CASH, PLUS CASH</b>									
<b>ACCRUALS AND ADJUSTMENTS</b>								2,474,935.94	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,503,793.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	615,713.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	517,610.78
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	161,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	297,927.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				976,537.78
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	249,238.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				15,160,780.30

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		469.30
B. Expenditures per ADA (Line I.E divided by Line II.A)		32,305.09
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	12,611,606.90	22,891.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	12,611,606.90	22,891.90
B. Required effort (Line A.2 times 90%)	11,350,446.21	20,602.71
C. Current year expenditures (Line I.E and Line II.B)	15,160,780.30	32,305.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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	12,168,502.00	2.86%	12,516,557.00	2.75%	12,860,876.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	117,495.00	-18.12%	96,205.00	-4.62%	91,763.00
4. Other Local Revenues	8600-8799	220,719.94	-7.73%	203,649.00	0.98%	205,649.00
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	(1,964,310.00)	-25.84%	(1,456,672.34)	25.24%	(1,824,272.88)
6. Total (Sum lines A1 thru A5c)		10,542,406.94	7.75%	11,359,738.66	-0.23%	11,334,015.12
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,912,088.00		4,069,088.00
b. Step & Column Adjustment				58,681.32		81,273.00
c. Cost-of-Living Adjustment				98,318.68		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,912,088.00	4.01%	4,069,088.00	2.00%	4,150,361.00
2. Classified Salaries						
a. Base Salaries				2,294,243.00		2,409,281.00
b. Step & Column Adjustment				34,413.65		24,092.81
c. Cost-of-Living Adjustment				80,624.35		59,030.19
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,294,243.00	5.01%	2,409,281.00	3.45%	2,492,404.00
3. Employee Benefits	3000-3999	2,417,806.00	1.00%	2,441,984.00	1.00%	2,466,404.00
4. Books and Supplies	4000-4999	419,676.72	-18.02%	344,070.00	0.59%	346,094.00
5. Services and Other Operating Expenditures	5000-5999	993,161.00	2.83%	1,021,298.00	1.59%	1,037,500.00
6. Capital Outlay	6000-6999	331,271.78	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,261,000.00	0.00%	1,261,000.00	0.00%	1,261,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,228.00)	0.00%	(75,228.00)	0.00%	(75,228.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	245,247.00	-59.22%	100,000.00	0.00%	100,000.00
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)		11,799,265.50	-1.93%	11,571,493.00	1.79%	11,778,535.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,256,858.56)		(211,754.34)		(444,519.88)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,235,385.51		1,978,526.95		1,766,772.61
2. Ending Fund Balance (Sum lines C and D1)		1,978,526.95		1,766,772.61		1,322,252.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,978,526.95				
2. Unassigned/Unappropriated	9790	0.00		1,766,772.61		1,322,252.73
f. Total Components of Ending Fund Balance		1,978,526.95		1,766,772.61		1,322,252.73
(Line D3f must agree with line D2)						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,978,526.95		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,766,772.61		1,322,252.73
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,978,526.95		1,766,772.61		1,322,252.73
<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.						

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	212,900.00	2.00%	217,158.00	2.00%	221,501.00
2. Federal Revenues	8100-8299	692,839.00	67.27%	1,158,915.00	-74.41%	296,520.00
3. Other State Revenues	8300-8599	1,344,814.00	-48.39%	694,080.00	-0.23%	692,452.00
4. Other Local Revenues	8600-8799	443,800.00	-29.14%	314,487.00	1.10%	317,962.00
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	1,964,310.00	-25.84%	1,456,672.34	25.24%	1,824,272.88
6. Total (Sum lines A1 thru A5c)		4,658,663.00	-17.54%	3,841,312.34	-12.72%	3,352,707.88
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				994,426.00		944,724.00
b. Step & Column Adjustment						14,000.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(49,702.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	994,426.00	-5.00%	944,724.00	1.48%	958,724.00
2. Classified Salaries						
a. Base Salaries				505,143.00		444,116.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(61,027.00)		(19,996.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	505,143.00	-12.08%	444,116.00	-4.50%	424,120.00
3. Employee Benefits	3000-3999	1,068,576.00	-3.61%	1,029,959.00	-1.00%	1,019,660.00
4. Books and Supplies	4000-4999	556,632.58	-58.38%	231,690.00	0.00%	231,690.00
5. Services and Other Operating Expenditures	5000-5999	581,540.00	-35.12%	377,287.00	0.27%	378,287.00
6. Capital Outlay	6000-6999	203,419.00	-97.54%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	678,000.00	0.00%	678,000.00	0.00%	678,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	64,111.00	0.00%	64,111.00	0.00%	64,111.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	52,680.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,704,527.58	-19.76%	3,774,887.00	-0.41%	3,759,592.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(45,864.58)		66,425.34		(406,884.12)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		386,323.36		340,458.78		406,884.12
2. Ending Fund Balance (Sum lines C and D1)		340,458.78		406,884.12		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	340,458.94		406,884.12		
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	(0.16)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		340,458.78		406,884.12		0.00

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					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<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.						
Positions decreased or eliminated because of one-time funds being used ion 2021-22.						

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	12,381,402.00	2.85%	12,733,715.00	2.74%	13,082,377.00
2. Federal Revenues	8100-8299	692,839.00	67.27%	1,158,915.00	-74.41%	296,520.00
3. Other State Revenues	8300-8599	1,462,309.00	-45.96%	790,285.00	-0.77%	784,215.00
4. Other Local Revenues	8600-8799	664,519.94	-22.03%	518,136.00	1.06%	523,611.00
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)		15,201,069.94	0.00%	15,201,051.00	-3.38%	14,686,723.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,906,514.00		5,013,812.00
b. Step & Column Adjustment				58,681.32		95,273.00
c. Cost-of-Living Adjustment				98,318.68		0.00
d. Other Adjustments				(49,702.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,906,514.00	2.19%	5,013,812.00	1.90%	5,109,085.00
2. Classified Salaries						
a. Base Salaries				2,799,386.00		2,853,397.00
b. Step & Column Adjustment				34,413.65		24,092.81
c. Cost-of-Living Adjustment				80,624.35		59,030.19
d. Other Adjustments				(61,027.00)		(19,996.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,799,386.00	1.93%	2,853,397.00	2.21%	2,916,524.00
3. Employee Benefits	3000-3999	3,486,382.00	-0.41%	3,471,943.00	0.41%	3,486,064.00
4. Books and Supplies	4000-4999	976,309.30	-41.03%	575,760.00	0.35%	577,784.00
5. Services and Other Operating Expenditures	5000-5999	1,574,701.00	-11.18%	1,398,585.00	1.23%	1,415,787.00
6. Capital Outlay	6000-6999	534,690.78	-99.06%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,939,000.00	0.00%	1,939,000.00	0.00%	1,939,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,117.00)	0.00%	(11,117.00)	0.00%	(11,117.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	297,927.00	-66.43%	100,000.00	0.00%	100,000.00
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)		16,503,793.08	-7.01%	15,346,380.00	1.25%	15,538,127.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,302,723.14)		(145,329.00)		(851,404.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,621,708.87		2,318,985.73		2,173,656.73
2. Ending Fund Balance (Sum lines C and D1)		2,318,985.73		2,173,656.73		1,322,252.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	340,458.94		406,884.12		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,978,526.95		0.00		0.00
2. Unassigned/Unappropriated	9790	(0.16)		1,766,772.61		1,322,252.73
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,318,985.73		2,173,656.73		1,322,252.73

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	1,978,526.95		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,766,772.61		1,322,252.73
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.16)		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)		1,978,526.79		1,766,772.61		1,322,252.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.99%		11.51%		8.51%
<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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		469.30		446.50		424.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		16,503,793.08		15,346,380.00		15,538,127.00
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)		16,503,793.08		15,346,380.00		15,538,127.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		660,151.72		613,855.20		621,525.08
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		660,151.72		613,855.20		621,525.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MYP Backup  
2021-22 First Interim

Revenue Projections		2021-22	2022-23	2023-24	Notes
Unrestricted					
8010-8099					
LCFF/Revenue Limit	State Revenues	623,045.00	623,045.00	623,045.00	
	Education Protection Act	110,380.00	94,056.00	89,496.00	LCFF Calculator
	Property Taxes	11,435,077.00	11,799,456.00	12,148,335.00	For 2022-23 and 2023-24 assume a 3% increase.
	<b>Total</b>	<b>12,168,502.00</b>	<b>12,516,557.00</b>	<b>12,860,876.00</b>	
8100-8299					
<b>Federal Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
8300-8599					
State Revenues					
	Mandated Cost Block Grant	23,704.00	19,825.00	19,468.58	Current numbers based on SSCAL Dashboard. 2021-22 - \$32,79/K-8 (365.31), \$63,17/ 9-12 (185.61) 2022-23 - \$33,60/K-8 (294.65), \$64,74/9-12 (154) 2023-24 - \$34,64/K-8 (276.45), \$66,75/9-12 (148.2) \$163 per projected P-Annual ADA (per SSCAL)
	Lottery (1100)	93,791.00	76,380.00	72,294.41	
	<b>Total</b>	<b>117,495.00</b>	<b>96,205.00</b>	<b>91,762.99</b>	
8600-8799					
Other Local	Leases and Rentals	40,000.00	42,000.00	44,000.00	CapSLO \$3,024 per month + facilities rentals + Allied Arts
	Interest	15,000.00	15,000.00	15,000.00	We usually receive between \$25,000 and \$45,000 in donations each year.
	Donations	34,070.94	15,000.00	15,000.00	
	Diablo	61,649.00	61,649.00	61,649.00	
	Other Local	60,000.00	60,000.00	60,000.00	CCSD Well/Grant/Transportation.
	Other Local Transportation	10,000.00	10,000.00	10,000.00	
	<b>Total</b>	<b>220,719.94</b>	<b>203,649.00</b>	<b>205,649.00</b>	
	Contributions	-1,964,310.00	-1,456,672.34	-1,824,272.88	
8900-8929					
Transfers In		0.00	0.00	0.00	
<b>Total Revenue</b>		<b>10,542,406.94</b>	<b>11,359,738.66</b>	<b>11,334,015.11</b>	



Revenue Projections		2021-22	2022-23	2023-24	Notes
<b>Restricted</b>					
8010-8099					
LCEE/Revenue Limit	<b>State Revenues</b>	<b>212,900.00</b>	<b>217,158.00</b>	<b>221,501.16</b>	Special Ed (OB 8097), based on SLOCOE's projections for 2020-21, 2021-22 and 2022-23 based on a 2% increase
8100-8299					
Federal Revenues	Special Ed (3310)	110,079.00	112,280.58	114,526.19	Based on SLOCOE's projections for 2021-22, 2022-23 and 2023-24 based on 2% increase.
	Special Ed Preschool (3315)	5,191.00	5,191.00	5,191.00	
	Title I (3010)	124,894.00	127,391.88	129,939.72	Increase by 2% for each year
	Title II (4035)	20,654.00	20,654.00	20,654.00	Flat funding
	Title III (4203)	26,208.00	26,208.00	26,208.00	Flat funding
	ESSER II (3212) 1 time	336,490.00	0.00	0.00	
	ESSER III Emerg Relief (3213)	55,458.00	693,752.00	0.00	
	ESSER III Learning Loss (3214)	13,865.00	173,437.00	0.00	
	<b>Total</b>	<b>692,839.00</b>	<b>1,158,914.46</b>	<b>296,518.91</b>	
8300-8599					
State Revenues	Lottery (6300)	37,401.00	30,458.00	28,830.00	\$65 per ADA
	ASES (6010)	118,087.00	118,087.00	118,087.00	
	CTE Grant (6387)	144,421.00	65,000.00	65,000.00	
	Ag Incentive Grant (7010)	13,087.00	10,000.00	10,000.00	
	Expanded Learning (7425&7426)	338,783.00	0.00	0.00	
	In Person Instr (7422)	222,500.00	0.00	0.00	
	STRS On Behalf (7690)	470,535.00	470,535.00	470,535.00	
	<b>Total</b>	<b>1,344,814.00</b>	<b>694,080.00</b>	<b>692,452.00</b>	
8600-8799					
Other Local	Special Ed (6500 Ob 8699)	36,000.00	37,000.00	38,000.00	Contracting with Cayucos/Psychologist
	Medi-Cal (5640)	20,000.00	20,000.00	20,000.00	
	SIPE (9055)	12,280.00	10,000.00	10,000.00	
	Special Ed (6500 Ob 8792)	245,037.00	247,487.37	249,962.24	Based on SLOCOE's projections for 2019-20, 2020-21 and 2021-22 are based on a 2% increase.
	K-12 SWF (9388)	13,925.00	0.00	0.00	
	K-12 SWF (9391)	43,000.00	0.00	0.00	
	K-12 SWF (9392)	53,000.00	0.00	0.00	
	Student Run Enterprises (9871)	20,000.00	0.00	0.00	
	Peace Leaders	558.00	0.00	0.00	
	<b>Total</b>	<b>443,800.00</b>	<b>314,487.37</b>	<b>317,962.24</b>	
	Contributions	1,964,310.00	1,456,672.34	1,824,272.88	
<b>Total Revenue</b>		<b>4,658,663.00</b>	<b>3,841,312.17</b>	<b>3,352,707.19</b>	

Expenditure Projections		2021-22	2022-23	2023-24	Notes
Unrestricted					
1000-1999	Certificated Salaries	3,912,088.00	4,069,088.00	4,150,361.00	2021-22 and 2022-23 includes a 2% increase. Step and column has been included for all years. Retirements taken into consideration for 2021-22.
2000-2999	Classified Salaries	2,294,243.00	2,409,281.00	2,492,404.00	All three years includes step and column as well as a 2% increase for Classified employees. Confidential Management received a 2% increase for 2021-22 and 2022-23 and includes step and column for all years.
3000-3999	Benefits	2,417,806.00	2,441,984.00	2,466,404.00	H&W amounts were increased for classified, totaling \$17,000 per year. STRS - 16.92% - 2021-22, 19.1% - 2022-23 and 19.1% - 2023-24. PERS - 22.91% for 2021-22, 26.1% for 2022-23 and 27.1% - 2023-24. From SSC's Dashboard Enacted State Budget.
4000-4999	Books and Supplies	419,677.00	344,070.00	346,094.00	Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district.
5000-5999	Services and Other Operating Expenditures	993,161.00	1,021,298.00	1,037,500.00	Decreased one-time money. Increased utilities and adjusted line items per the needs of the district.
6000-6999	Capital Outlay	331,272.00	0.00	0.00	Excavator
7100-7299, 7400-7499	Other Outgo	1,261,000.00	1,261,000.00	1,261,000.00	Cayucos agreement - estimated
7300-7399	Transfer of Indirect Costs	-75,228.00	-75,228.00	-75,228.00	Reduce 5% due to decrease in indirect cost rate from 2018-19 to 2019-20. 2020-21 remained unchanged.
7600-7629	Transfers Out	245,247.00	100,000.00	100,000.00	Food Service encroachment has increased due to COVID. Anticipating it reducing next year as we begin in person instruction.
Total Expenditures		11,799,266.00	11,571,493.00	11,778,535.00	

Expenditure Projections		2021-22	2022-23	2023-24	Notes
<b>Restricted</b>					
1000-1999	Certificated Salaries	994,426.00	944,724.00	938,724.00	2021-22 and 2022-23 includes a 2% increase. Step and column has been included for all years. Adjusted for one-time funding in the out years. Decrease due to one time funds used for salaries.
2000-2999	Classified Salaries	505,143.00	444,116.00	424,120.00	All three years includes step and column as well as a 2% increase for Classified employees. Confidential Management received a 2% increase for 2021-22 and 2022-23 and includes step and column for all years. Decrease due to one time funds used for salaries.
3000-3999	Benefits	1,068,576.00	1,029,959.00	1,019,660.00	H&W amounts were increased for classified, totaling \$17,000 per year. STRS - 16.92% - 2021-22, 19.1% - 2022-23 and 19.1% - 2023-24. PERS - 22.91% for 2021-22, 26.1% for 2022-23 and 27.1% - 2023-24. From SSC's Dartboard May Revise.
4000-4999	Books and Supplies	556,632.00	231,690.00	231,690.00	Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district and on-time money.
5000-5999	Expenditures	581,540.00	377,287.00	379,287.00	items per the needs of the district.
6000-6999	Capital Outlay	203,419.00	5,000.00	5,000.00	
7100-7299, 7400-7499	Other Outgo	678,000.00	678,000.00	678,000.00	Special Ed payments to SLCUSD/SLOCOE
7300-7399	Transfer of Indirect Costs	64,111.00	64,111.00	64,111.00	
7600-7629	Other Uses	52,680.00	0.00	0.00	
<b>Total Expenditures</b>		<b>4,704,527.00</b>	<b>3,774,887.00</b>	<b>3,760,592.00</b>	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	2,500.00	0.00	0.00	(11,117.00)				
Other Sources/Uses Detail					0.00	297,927.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,500.00)	11,117.00	0.00				
Other Sources/Uses Detail					245,247.00	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					52,680.00	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					0.00	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								
TOTALS	2,500.00	(2,500.00)	11,117.00	(11,117.00)	297,927.00	297,927.00		

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	515.00	475.95		
Charter School		0.00		
<b>Total ADA</b>	<b>515.00</b>	<b>475.95</b>	<b>-7.6%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	492.00	492.00		
Charter School				
<b>Total ADA</b>	<b>492.00</b>	<b>492.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	482.00	482.00		
Charter School				
<b>Total ADA</b>	<b>482.00</b>	<b>482.00</b>	<b>0.0%</b>	<b>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)

Our funded ADA is higher than our estimated ADA. However, the ADA used for First Interim is based off of current enrollment, which was lower than anticipated at budget adoption.



## 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	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22)				
District Regular	542	494		
Charter School				
<b>Total Enrollment</b>	<b>542</b>	<b>494</b>	<b>-8.9%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	518	470		
Charter School				
<b>Total Enrollment</b>	<b>518</b>	<b>470</b>	<b>-9.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	507	447		
Charter School				
<b>Total Enrollment</b>	<b>507</b>	<b>447</b>	<b>-11.8%</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)

Our estimated enrollment was much lower than anticipated at budget adoption.

**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	536	561	
Charter School			
<b>Total ADA/Enrollment</b>	<b>536</b>	<b>561</b>	<b>95.5%</b>
Second Prior Year (2019-20)			
District Regular	551	582	
Charter School			
<b>Total ADA/Enrollment</b>	<b>551</b>	<b>582</b>	<b>94.7%</b>
First Prior Year (2020-21)			
District Regular	551	536	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>551</b>	<b>536</b>	<b>102.8%</b>
Historical Average Ratio:			97.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.2%

**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	469	494		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>469</b>	<b>494</b>	<b>94.9%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	447	470		
Charter School				
<b>Total ADA/Enrollment</b>	<b>447</b>	<b>470</b>	<b>95.1%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	425	447		
Charter School				
<b>Total ADA/Enrollment</b>	<b>425</b>	<b>447</b>	<b>95.1%</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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	12,168,306.00	12,168,502.00	0.0%	Met
1st Subsequent Year (2022-23)	12,501,262.00	12,516,557.00	0.1%	Met
2nd Subsequent Year (2023-24)	12,833,410.00	12,860,876.00	0.2%	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)	7,935,643.12	9,633,942.23	82.4%
Second Prior Year (2019-20)	7,826,467.53	9,899,288.96	79.1%
First Prior Year (2020-21)	7,690,337.91	9,969,096.83	77.1%
Historical Average Ratio:			79.5%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.5% to 83.5%	75.5% to 83.5%	75.5% to 83.5%

**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)	8,624,137.00	11,554,018.50	74.6%	Not Met
1st Subsequent Year (2022-23)	8,920,353.00	11,471,493.00	77.8%	Met
2nd Subsequent Year (2023-24)	9,109,169.00	11,678,535.00	78.0%	Met

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

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

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

Explanation:  
(required if NOT met)

This is due to the influx of one-time funds we received in the 2021-22 fiscal year.

## 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)	553,547.00	692,839.00	25.2%	Yes
1st Subsequent Year (2022-23)	311,444.00	1,158,915.00	272.1%	Yes
2nd Subsequent Year (2023-24)	316,238.00	296,520.00	-6.2%	Yes

**Explanation:**  
(required if Yes)

Some of the one-time funds are accounted for in 2022-23, which is the reason for the difference from budget development to First Interim.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	1,375,845.00	1,462,309.00	6.3%	Yes
1st Subsequent Year (2022-23)	790,642.00	790,285.00	0.0%	No
2nd Subsequent Year (2023-24)	786,572.00	784,215.00	-0.3%	No

**Explanation:**  
(required if Yes)

For the budget year, this is due to the information received on revenues from budget development.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	619,891.00	664,519.94	7.2%	Yes
1st Subsequent Year (2022-23)	501,136.00	518,136.00	3.4%	No
2nd Subsequent Year (2023-24)	503,611.00	523,611.00	4.0%	No

**Explanation:**  
(required if Yes)

For the budget year, this is due to the information received on revenues from budget development.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	754,622.00	976,309.30	29.4%	Yes
1st Subsequent Year (2022-23)	542,170.00	575,760.00	6.2%	Yes
2nd Subsequent Year (2023-24)	542,170.00	577,784.00	6.6%	Yes

**Explanation:**  
(required if Yes)

Since budget adoption, carryover has been budgeted along with one-time funds that were not accounted for previously.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	1,556,031.00	1,574,701.00	1.2%	No
1st Subsequent Year (2022-23)	1,412,544.00	1,398,585.00	-1.0%	No
2nd Subsequent Year (2023-24)	1,414,544.00	1,415,787.00	0.1%	No

**Explanation:**  
(required if Yes)

### 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)	2,549,283.00	2,819,667.94	10.6%	Not Met
1st Subsequent Year (2022-23)	1,603,222.00	2,467,336.00	53.9%	Not Met
2nd Subsequent Year (2023-24)	1,606,421.00	1,604,346.00	-0.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	2,310,653.00	2,551,010.30	10.4%	Not Met
1st Subsequent Year (2022-23)	1,954,714.00	1,974,345.00	1.0%	Met
2nd Subsequent Year (2023-24)	1,956,714.00	1,993,571.00	1.9%	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)

Some of the one-time funds are accounted for in 2022-23, which is the reason for the difference from budget development to First Interim.

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

For the budget year, this is due to the information received on revenues from budget development.

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

For the budget year, this is due to the information received on revenues from budget development.

- 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)

Since budget adoption, carryover has been budgeted along with one-time funds that were not accounted for previously.

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



## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	495,114.00	709,133.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		573,388.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	12.0%	11.5%	8.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	3.8%	2.8%

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(1,256,858.56)	11,799,265.50	10.7%	Not Met
1st Subsequent Year (2022-23)	(211,754.34)	11,571,493.00	1.8%	Met
2nd Subsequent Year (2023-24)	(444,519.88)	11,778,535.00	3.8%	Not Met

### 8C. Comparison of District Deficit Spending to the Standard

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

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

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

The district will monitor spending and make sure the most restrictive funds are spent first, there allowing the deficit spending to be reduced.

## 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 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2021-22)		2,318,985.73	Met
1st Subsequent Year (2022-23)		2,173,656.73	Met
2nd Subsequent Year (2023-24)		1,322,252.73	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)		2,474,935.94	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.)	469	447	425
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

Yes

- b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	16,503,793.08	15,346,380.00	15,538,127.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	16,503,793.08	15,346,380.00	15,538,127.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	660,151.72	613,855.20	621,525.08
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	660,151.72	613,855.20	621,525.08

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,978,526.95		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	1,766,772.61	1,322,252.73
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)	(0.16)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,978,526.79	1,766,772.61	1,322,252.73
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.99%	11.51%	8.51%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>660,151.72</b>	<b>613,855.20</b>	<b>621,525.08</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?

No

- 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?

No

- 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)

No

- 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)?

No

- 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)	1,794,365.00	(1,964,310.00)	-209.5%	3,758,675.00	Not Met
1st Subsequent Year (2022-23)	1,847,553.34	1,456,672.34	-21.2%	390,881.00	Not Met
2nd Subsequent Year (2023-24)	2,139,239.00	1,824,272.88	-14.7%	314,966.12	Not 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)	297,927.00	297,927.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	150,000.00	100,000.00	-33.3%	(50,000.00)	Not Met
2nd Subsequent Year (2023-24)	150,000.00	100,000.00	-33.3%	(50,000.00)	Not Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The contributions were increased for First Interim due to an increase in resource 8150 and several projects that were not accounted for in the budget adoption. The two subsequent contributions were decreased based on the most current information available at First Interim.

- 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)

Transfer Out/GF were reduced for the two subsequesnt years because of our cafeteria fund. Because we are coming out of Covid, we feel that we will be able to e more effecient in serving our students and therefore ease some of the burden of the general fund.

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)



---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Assuming a 5% increase in the repayment of the bond each year. Also, the lease is for solar that will offset the amount of our utilities on a yearly basis.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

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

Budget Adoption (Form 01CS, Item S7A)	First Interim

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

	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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


- d. Number of retirees receiving OPEB benefits

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


4. Comments:

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

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

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

No

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

n/a

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

n/a

### 2. Self-Insurance Liabilities

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

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

### 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)

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

- 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?

Yes

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	43.2	46.0	43.2	43.2

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

n/a

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:

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?

n/a

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

--

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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


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

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

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


--

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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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


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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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


**Certificated (Non-management) - Other**

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


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

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

### Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

### 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	48.0	52.1	52.0	48.0

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

n/a

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:

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?

n/a

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)

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

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

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


--

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

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

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

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

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

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

**Classified (Non-management) - Other**

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


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

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

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

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

n/a

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	8.3	8.3	8.3	8.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

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

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

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

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

## S9. Status of Other Funds

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

---

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

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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

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)

No

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

No

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

Yes

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

No

- 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?

No

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

No

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

No

- 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.)

No

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

No

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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40-75465-0000000

First Interim  
2021-22 Projected Totals  
Technical Review Checks

Coast Unified

San Luis Obispo County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6264-0-0000-0000-9740	6264	0.00
Explanation: This is an old resource, with a zero balance.		
01-7250-0-0000-0000-9740	7250	0.00
Explanation: This is an old resource, with a zero balance.		
01-6264-0-0000-0000-979Z	6264	0.00
Explanation: This is an old resource, with a zero balance.		
01-7250-0-0000-0000-979Z	7250	0.00
Explanation: This is an old resource, with a zero balance.		

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

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

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT					FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB		

01	6264	0	0000	0000	9740	01	6264	0.00
01	6264	0	0000	0000	979Z	01	6264	0.00

Explanation: This is an old resource, with a zero balance.

01	7250	0	0000	0000	9740	01	7250	0.00
01	7250	0	0000	0000	979Z	01	7250	0.00

Explanation: This is an old resource, with a zero balance.

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

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

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

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350)

must net to zero for all funds. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive

by resource, by fund.

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	8660	-200.00

Explanation:As revenues follow expenditures in the Cafeteria Fund, the interest is usually a negative amount.

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

## EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

Checks Completed.



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First Interim  
2021-22 Actuals to Date  
Technical Review Checks

Coast Unified

San Luis Obispo County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6264-0-0000-0000-9740	6264	0.00
Explanation: This is an old resource, with a zero balance.		
01-7250-0-0000-0000-9740	7250	0.00
Explanation: This is an old resource, with a zero balance.		
01-6264-0-0000-0000-979Z	6264	0.00
Explanation: This is an old resource, with a zero balance.		
01-7250-0-0000-0000-979Z	7250	0.00
Explanation: This is an old resource, with a zero balance.		

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

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

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			

01-6264-0-0000-0000-9740				01	6264	0.00
01-6264-0-0000-0000-979Z				01	6264	0.00

Explanation: This is an old resource, with a zero balance.

01-7250-0-0000-0000-9740				01	7250	0.00
01-7250-0-0000-0000-979Z				01	7250	0.00

Explanation: This is an old resource, with a zero balance.

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

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

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

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350)

must net to zero for all funds.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

PASSED

Checks Completed.