WPUSD
Board Packet

Part 2

12-21-21

INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Resolution No. 21/22.12 In Support of Applications For Eligibility Determination and Funding Under The School Facility Program and Appointing Authorized District Representatives for the School Facility Program

AGENDA ITEM AREA:
Action

REQUESTED BY:
Michael Adell
Director of Facilities

ENCLOSURES:
Yes

DEPARTMENT:
Facilities

FINANCIAL INPUT/SOURCE:
Fund 35 – State Facility Program

MEETING DATE:
December 21, 2021

ROLL CALL REQUIRED:
Yes

BACKGROUND:

The District intends to file eligibility and funding applications under the State School Facility Program (SFP) to be funded by the most recent passage of Proposition 51 and future State Bonds. A condition of processing the various applications includes the passage of a resolution by the Board supporting the applications and appointing representatives authorized to act on behalf of the District in matters relating to the SFP including, but not limited to, submittal of applications, reports, and information to the Office of Public School Construction and State Allocation Board.

Due to changes in staffing since the prior resolution, the attached resolution is proposed supporting applications under the SFP and appointing authorized representatives to act on behalf of the District.

RECOMMENDATION:

Staff recommends that the Board of Trustees approve Resolution 21/22.12 supporting applications for eligibility and funding under the School Facility Program and appointing authorized District representatives for the School Facility Program.

Resolution No. 21/22.12

A RESOLUTION OF THE GOVERNING BOARD OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT IN SUPPORT OF APPLICATIONS FOR ELIGIBILITY DETERMINATION AND FUNDING UNDER THE SCHOOL FACILITY PROGRAM AND APPOINTING AUTHORIZED DISTRICT REPRESENTATIVES FOR THE SCHOOL FACILITY PROGRAM

WHEREAS, the Western Placer Unified School District ("District") intends to file applications for funding under the School Facility Program as provided in Chapter 12.5, Part 10, Division 1, commencing with Section 17070.10, et seq., of the Education Code; and

WHEREAS, a condition of processing the various applications under School Facility Program is a resolution in support of those applications from the Western Placer Unified School District Board of Trustees and signatures of District Administration; and

WHEREAS, the District wishes to submit applications for eligibility determination and funding and any other applications as necessary for programs including, but not limited to, modernization and new construction for all District schools; and

WHEREAS, the State of California requires districts to appoint a representative(s) who are authorized to act on behalf of the District on any matter related to the School Facility Program, other than those requiring action by the governing board, who act as a liaison between the District and the Office of Public School Construction and State Allocation Board;

NOW THEREFORE, BE IT HEREBY RESOLVED, that the Western Placer Unified School District Board of Trustees is in support of necessary applications under the School Facility Program and appoints Kerry Callahan, Audrey Kilpatrick, Michael Adell, and Carrie Carlson as authorized District Representatives to act on behalf of the District in matters related to the School Facility Program.

Enacted this 21st day of December 2021, by the Western Placer Unified School District Board of Trustees.

AYES:

NOES:

ABSENT:

_____
President, Governing Board
Western Placer Unified School District

Attest: _____
Secretary, Governing Board
Western Placer Unified School District

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students 2. Foster a safe, caring environment where individual differences are valued and respected. 3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness. 4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students. 5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
Educator Effectiveness Block Grant Plan

AGENDA ITEM AREA:
Action Item

REQUESTED BY:
Scott Pickett
Assistant Superintendent

ENCLOSURES
Yes

DEPARTMENT:
Educational Services

FINANCIAL INPUT/SOURCE:
Educator Effectiveness Block Grant Funds

MEETING DATE:
December 21, 2021

ROLL CALL REQUIRED:
No

BACKGROUND:

Recently, Western Placer Unified School District was allocated restricted, one-time Educator Effectiveness Funds (EEF) by the California Department of Education. These EEF funds, in coordination with federal Title II funds, are intended to support professional learning for certificated teachers, administrators, paraprofessional educators, and other certificated staff. EEF funds must be expended by June 30, 2026.

As a requirement to receive these funds, WPUSD must prepare a local written plan. Per statute, that plan was publicly presented to the board of trustees at the December 7, 2021 board meeting. The local written plan must be adopted by the board of trustees no later than December 30, 2021.

The only difference between this plan and the plan presented to the board on December 7, 2021 is a minor correction to fix a typo in the allocation shown in the Section 1 "Total Budgeted Per Activity" column. Budget allocations by section and year have not changed.

RECOMMENDATION:

The school board adopt the WPUSD Educator Effectiveness Block Grant Plan.

Western Placer Unified School District Educator Effectiveness Block Grant 2021
Expenditure Plan

LEA Name:	Western Placer Unified School District
Contact Name:	Kathleen Leehane
Email Address:	kleehane@wpusd.org
Phone Number:	916-645-6350

Total Amount of funds received by the LEA:	$ 1,456,437.00
Date of Public Meeting prior to Adoption:	December 7, 2021
Date of adoption at a public meeting:	December 21, 2021

EC 41480

(a)(2) A school district, county office of education, charter school, or state special school may expend the funds received pursuant to this subdivision from the 2021–22 fiscal year to the 2025–26 fiscal year, inclusive. School districts, county offices of education, charter schools, and state special schools **shall coordinate the use of any federal funds received under Title II of the federal Every Student Succeeds Act of 2015 (Public Law 114–95) to support teachers and administrators with the expenditure of funds received pursuant to this subdivision.**

(b) A school district, county office of education, charter school, or state special school shall expend funds apportioned pursuant to this section to provide professional learning for **teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils,** with a focus on any of the following areas:

(1) Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision-making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Teacher induction support	$ 79,697.70	$ 79,697.70	$ 79,697.70	$ 79,697.70	$ 79,697.70	$ 398,488.48
Administrator induction support	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 75,000.00
Developing and implementing a professional development program that builds teacher efficacy and effectiveness	$ -	$ 33,948.52	$ 33,000.00	$ 33,000.00	$ 33,000.00	$ 132,948.52
Subtotal for this section:	$ 94,697.70	$ 128,646.22	$ 127,697.70	$ 127,697.70	$ 127,697.70	$ 606,437.00

(2) Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Developing and implementing professional development activities for teachers, administrators, and paraprofessionals/ISPs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas and grade levels	$ -	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 180,000.00
Subtotal for this section:	$ -	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 180,000.00

(3) Practices and strategies that reengage pupils and lead to accelerated learning.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal for this section:	$ -	$ -	$ -	$ -	$ -	$ -

(4) Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Developing and implementing professional development activities for for teachers, administrators, and paraprofessionals/ISPs that address all components of social-emotional learning, including Youth Development (YDI)	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Subtotal for this section:	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00

(5) Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a school site's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Developing and implementing professional development activities for for teachers, administrators, and paraprofessionals/ISPs that address and reinforce best practices for creating a positive school climate, including PBIS	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 40,000.00
Subtotal for this section:	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 40,000.00

(6) Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Developing and implementing a sequence of trainings for paraprofessionals that address four major components: student relationships, peer collaboration, de-escalating student behaviors, and strategies for scaffolding/differentiaing learning	$ -	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 60,000.00
Implementation and monitoring of the co-teach model at our secondary schools	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 150,000.00
Subtotal for this section:	$ 30,000.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 210,000.00

(7) Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal for this section:	$ -	$ -	$ -	$ -	$ -	$ -

(8) New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).

(c) To ensure professional development meets educator and pupil needs, local educational agencies are encouraged to allow schoolsite and content staff to identify the topic or topics of professional learning. Professional learning provided pursuant to this section shall do both of the following:

(1) Be content focused, incorporate active learning, support collaboration, use models of effective practice, provide coaching and expert support, offer feedback and reflection, and be of sustained duration.

(2) As applicable, be aligned to the academic content standards adopted pursuant to Sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.4, 60605.8, and 60605.11, and the model curriculum adopted pursuant to Section 51226.7, as those sections read on June 30, 2020, and former Section 60605.85, as that section read on June 30, 2014.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Putting additional supports in place to enhance our district's PLC work	$ -	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 200,000.00
Development and implementation of a district-wide system of professional growth for both certificated and classified employees, with a focus on promoting continual growth and improvement	$ -	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 200,000.00
Subtotal for this section:	$ -	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 400,000.00

(9) Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal for this section:	$ -	$ -	$ -	$ -	$ -	$ -

(10) Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.

Planned Activity	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal for this section:	$ -	$ -	$ -	$ -	$ -	$ -

Summary of Expenditures

Section Totals	2021-22	2022-23	2023-24	2024-25	2025-26	per Activity
Subtotal Section (1)	$ 94,697.70	$ 128,646.22	$ 127,697.70	$ 127,697.70	$ 127,697.70	$ 606,437.00
Subtotal Section (2)	$ -	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 180,000.00
Subtotal Section (3)	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Section (4)	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 20,000.00
Subtotal Section (5)	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 40,000.00
Subtotal Section (6)	$ 30,000.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ 210,000.00
Subtotal Section (7)	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Section (8)	$ -	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 400,000.00
Subtotal Section (9)	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Section (10)	$ -	$ -	$ -	$ -	$ -	$ -
Totals By Year:	$ 124,697.70	$ 333,646.22	$ 332,697.70	$ 332,697.70	$ 332,697.70	

Total Planned Expenditures by the LEA:
$ 1,456,437.00

Budgeting Planner:
Allocation:
$ 1,456,437.00
Variance:
$ 0.00

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

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5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:

2021-22 First Interim Report

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Included in Backup

MEETING DATE:

December 21, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. Pursuant to standards and criteria adopted by the State Board of Education (EC §33127) the District certification shall be classified as three possible certifications:

- Positive: The district is projected to meet its obligations in all three years.
- Qualified: The district may not meet its obligations in the current and/or subsequent two years.
- Negative: The district will not meet its obligations in the current or subsequent year.

In certifying the 2021-22 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain its fiscal obligations for the current year (2021-22) and subsequent two budget years (2022-23 and 2023-24) based on the assumptions in the multi-year projection.

A summarized slide presentation and the required State SACS software budget documents are also included after the First Interim notes.

RECOMMENDATION:

Administration recommends the Board of Trustees certify the First Interim report as positive.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

BUDGET ASSUMPTIONS

Planning Factors for First Interim and MYPs:

The 2021-22 budget assumptions are used to prepare the 2021-22 Budget and multi-year projections for 2022-23 and 2023-24 fiscal years. The multi-year projections provide a view of the current year (2021-22) budget and the next two years' budget plan (2022-23 and 2023-24). They are built with assumptions provided by PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions.

Additionally, PCOE recommends the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. Every district receives differing amounts of revenue through the LCFF funding model and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situation and plan accordingly to maintain fiscal solvency.

Key planning factors for LEAs to incorporate into the 2021-22 budget and multiyear projections are listed on the next page and based on the latest information available.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP – Revenues

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2021-22 FIRST INTERIM BUDGET ASSUMPTIONS

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
REVENUES						
Enrollment	**7,034**	**7,209**	**7,308**	**7,308**	**7,381**	21-22: actual Oct CALPADS, 22-23: flat enrollment, 23/24: 1% increase from 22/23
ADA Yield	**95.8%**	**96.0%**	**94.0%**	**95.0%**	**95.5%**	21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
ADA (Excl. County ADA)	**6,739**	**6,923**	**6,870**	**6,943**	**7,049**	Enrollment x ADA Yield
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068	
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%	
# Increase (Decrease) Enrollment	(175)	175	274	0	73	
Funded ADA (excl. County ADA)	**6,947**	**6,947**	**6,947**	**6,943**	**7,049**	20/21 & 21/22 Funded With 19/20 ADA hold harmless
Funded ADA (incl. County ADA)	**6,966**	**6,966**	**6,966**	**6,962**	**7,068**	21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%	
# Increase (Decrease) Funded ADA	0	0	0	(4)	106	20/21 & 21/22 Funded With 19/20 ADA hold harmless
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%	Per SSC Dartboard
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%	Per SSC Dartboard
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%	Per SSC Dartboard
Base Grant - Grades K-3	$7,702	$8,092	$8,093	$8,294	$8,552	Per LCFF Calculator
Base Grant - Grades 4-6	$7,818	$8,214	$8,215	$8,419	$8,681	Per LCFF Calculator
Base Grant - Grades 7-8	$8,050	$8,458	$8,458	$8,668	$8,938	Per LCFF Calculator
Base Grant - Grades 9-12	$9,329	$9,802	$9,802	$10,045	$10,357	Per LCFF Calculator
Grade Span Funding - K-3 CSR	$801	$842	$842	$863	$889	Per LCFF Calculator
Grade Span Funding - Grades 9-12	$243	$255	$255	$261	$269	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp $)	9,243	9,727	9,700	9,937	10,213	Per LCFF Calculator
LCFF Funding - Base	$60,339,800	$63,310,225	$63,315,041	$64,870,932	$67,851,813	Per LCFF Calculator
Property Tax change	2.68%	3.00%	7.82%	3.00%	3.00%	21-22 P-1 Property Taxes
Est. Property Taxes	$54,348,448	$56,363,387	$58,598,680	$60,356,640	$62,167,340	21-22 P-1 Property Taxes
LCFF Supplemental Funds	$4,110,826	$4,448,714	$4,257,643	$4,346,078	$4,336,266	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	0.00%	4.05%	4.05%	2.48%	3.11%	Per PCOE Common Msg, SSC Dartboard
Transfers In	13,500	-	-	-	-	
Lottery Unrestricted/ADA	$169.72	$150.00	$163.00	$163.00	$163.00	Per SSC Dartboard
Lottery Restricted/ADA	$73.63	$49.00	$65.00	$65.00	$65.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	$32.18	$32.79	$32.79	$33.60	$34.64	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	$61.94	$63.17	$63.17	$64.74	$66.75	Per SSC Dartboard

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP – Expenditures

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2021-22 FIRST INTERIM BUDGET ASSUMPTIONS

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
EXPENDITURES						
Certificated New Positions - FTE	5.0	3.4	6.5	2.0	2.0	Based on Enrollment & Staffing Projections
Cert. New Positions - New Schools	4.0	4.6	4.6	1.0	1.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retire/Resignations - FTE	0.0	0.0	0.0	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	Based on Enrollment & Staffing Projections
Staffing Ratios:						
TK/Kindergarten	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.55%	1.55%	1.46%	1.46%	1.46%	
Avg. teacher compensation	$112,682	$114,429	$116,099	$117,794	$119,514	
Classified New Positions - FTE	1.3	1.0	6.0	0.0	0.0	
Classified New Positions - New Schools	4.2	10.5	10.5	2.0	0.5	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.33%	1.33%	1.33%	
Health Benefits per FTE	$14,424	$14,424	$14,424	$14,424	$14,424	Contribution Capped
CalPERS Employer Rate	20.70%	22.91%	22.91%	26.10%	27.10%	Per SSC Dartboard
Classified Total Statutory Benefits Rate	29.75%	33.14%	32.40%	35.60%	36.30%	Assumes UI dec to .2% in 23-24
CalSTRS Employer Rate	16.15%	16.92%	16.92%	19.10%	19.10%	Per SSC Dartboard
Certificated Total Statutory Benefits Rate	19.00%	20.95%	20.22%	22.40%	22.10%	Assumes UI dec to .2% in 23-24
Transfers Out	$28,421	$256,881	$87,016	$326,838	$604,266	Adult Ed ($25k), Cafeteria (all years but 20-21)
Contribution to RRM	$2,297,824	$2,324,203	$2,324,203	$2,324,203	$2,324,203	3% of GF Expenditures (STRS On-Behalf Excluded)
Designated for Economic Uncertainty	3%	3%	3%	3%	3%	
Site Allocations:						
Elementary	$47.00	$47.00	$47.00	$47.00	$47.00	
Middle School	$58.50	$58.50	$58.50	$58.50	$58.50	
High School	$83.75	$83.75	$83.75	$83.75	$83.75	
Lottery per teacher	$500	$500	$500	$500	$500	Per Contract

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

PROPOSED BUDGET:

The 2021-22 First Interim budget, presented on below, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dartboard, FCMAT LCFF Calculator and PCOE Common Message.

	First Interim 2021-2022		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding - Base	63,315,041	1,258,519	64,573,560
LCFF Funding - Supplemental	4,257,643	-	4,257,643
Federal Revenue	-	9,521,913	9,521,913
State Revenue	1,449,496	9,233,752	10,683,248
Local Revenue	1,762,814	3,940,123	5,702,937
Total Revenue	**70,784,994**	**23,954,307**	**94,739,301**
Expenditures			
Certificated Salaries	30,437,572	7,372,021	37,809,593
Classified Salaries	6,852,099	4,795,332	11,647,431
Benefits	14,196,734	8,737,232	22,933,966
Books and Supplies	7,286,986	7,360,479	14,647,465
Other Services & Oper. Exp	5,966,845	4,357,756	10,324,601
Capital Outlay	137,870	1,895,154	2,033,024
Other Outgo 7xxx	25,000	1,997,140	2,022,140
Transfer of Indirect 73xx	(1,441,213)	1,359,167	(82,046)
Total Expenditures	**63,461,893**	**37,874,281**	**101,336,174**
Deficit/Surplus	7,323,101	(13,919,974)	(6,596,873)
Transfers In	-	-	-
Transfers out	(87,016)	-	(87,016)
Contributions to Restricted	(11,681,716)	11,681,716	-
Net increase (decrease) in Fund Balance	**(4,445,631)**	**(2,238,258)**	**(6,683,889)**
Beginning Balance	14,400,310	6,039,925	20,440,235
Ending Fund Balance	**9,954,679**	**3,801,667**	**13,756,346**
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Stores	-		-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	-	3,801,667	3,801,667
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	3,042,696		3,042,696
Reserve-One-Time Science Adoption	400,000		400,000
Reserve-Charter Technical Assistance	211,241		211,241
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,295,742		6,295,742
Total Ending Fund Balance	**9,954,679**	**3,801,667**	**13,756,346**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

Adopted Budget vs. First Interim Budget:

Each year our budget is revised throughout the year as new information becomes available and assumptions are modified. At First Interim reporting we have closed the prior year books and the actual Ending Fund Balance is known as well as unspent program and site funds that carryover to be spent in the 2021-22 budget year. The differences between the district's August Budget Revision and First Interim Budget are reflected in the table below and summarized in the comments that follow:

	Adopted Budget 2021-2022			First Interim 2021-2022			*Adopted vs 1st Interim Variance*	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		
Revenues								
LCFF Funding - Base	63,310,225	1,171,658	64,481,883	63,315,041	1,258,519	64,573,560	*91,677*	1
LCFF Funding - Supplemental	4,448,714	-	4,448,714	4,257,643	-	4,257,643	*(191,071)*	1
Federal Revenue	-	2,450,016	2,450,016	-	9,521,913	9,521,913	*7,071,897*	2
State Revenue	1,358,942	5,036,819	6,395,761	1,449,496	9,233,752	10,683,248	*4,287,487*	3
Local Revenue	1,452,839	3,303,973	4,756,812	1,762,814	3,940,123	5,702,937	*946,125*	4
Total Revenue	70,570,720	11,962,466	82,533,186	70,784,994	23,954,307	94,739,301	*12,206,115*	
Expenditures								
Certificated Salaries	30,448,884	6,408,470	36,857,354	30,437,572	7,372,021	37,809,593	*952,239*	5
Classified Salaries	6,775,353	4,579,199	11,354,552	6,852,099	4,795,332	11,647,431	*292,879*	6
Benefits	14,756,203	8,594,478	23,350,681	14,196,734	8,737,232	22,933,966	*(416,715)*	7
Books and Supplies	4,167,850	903,927	5,071,777	7,286,986	7,360,479	14,647,465	*9,575,688*	8
Other Services & Oper. Exp	5,070,105	3,062,777	8,132,882	5,966,845	4,357,756	10,324,601	*2,191,719*	9
Capital Outlay	20,000	40,000	60,000	137,870	1,895,154	2,033,024	*1,973,024*	10
Other Outgo 7xxx	25,000	1,997,140	2,022,140	25,000	1,997,140	2,022,140	-	
Transfer of Indirect 73xx	(1,094,510)	973,234	(121,276)	(1,441,213)	1,359,167	(82,046)	*39,230*	11
Total Expenditures	60,168,885	26,559,225	86,728,110	63,461,893	37,874,281	101,336,174	*14,608,064*	
Deficit/Surplus	10,401,835	(14,596,759)	(4,194,924)	7,323,101	(13,919,974)	(6,596,873)	*(2,401,949)*	
Transfers In	-	-	-	-	-	-	-	
Transfers out	(256,881)	-	(256,881)	(87,016)	-	(87,016)	*169,865*	12
Contributions to Restricted	(12,227,610)	12,227,610	-	(11,681,716)	11,681,716	-	-	
Net increase (decrease) in Fund Balance	(2,082,656)	(2,369,149)	(4,451,805)	(4,445,631)	(2,238,258)	(6,683,889)	(2,232,084)	
Beginning Balance	11,505,429	11,095,531	22,600,960	14,400,310	6,039,925	20,440,235	*(2,160,725)*	
Ending Fund Balance	9,422,773	8,726,382	18,149,155	9,954,679	3,801,667	13,756,346	(4,392,809)	
Components of Ending Fund Balance								
Nonspendable:								
Revolving Cash	5,000		5,000	5,000		5,000	-	
Stores	-		-	-		-	-	
Restricted-Federal/State/Local Programs							-	
Reserves - Designated Programs	-	8,726,382	8,726,382	-	3,801,667	3,801,667	*(4,924,715)*	
Unassigned/Unappropriated:							-	
Reserve-Economic Uncertainty @ 3%	2,609,550		2,609,550	3,042,696		3,042,696	*433,146*	
Reserve-One-Time Science Adoption	400,000		400,000	400,000		400,000	-	
Reserve-Charter Technical Assistance	257,487		257,487	211,241		211,241	*(46,246)*	
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,150,736		6,150,736	6,295,742		6,295,742	*145,006*	
Total Ending Fund Balance	9,422,773	8,726,382	18,149,155	9,954,679	3,801,667	13,756,346	*(4,396,809)*	

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22

Budgeted Deficit Spending at Adopted Budget			**($4,451,805)**	
Revenues				
Principal Apportionment				1
Reduction in Supplemental funding due to lower unduplicated count (32.2% in 21-22 vs 36.7% in 20-21)	(185,000)			
Increase in Special Education AB602 property tax revenues	85,000			
Total Principal Apportionment		(100,000)		
Federal Revenue				
Medi-Cal revenues (budgeted when received)	75,000			
Increase in federal Special Education AB602 revenues	45,000			
2020-21 Carryover - Federal Programs added to budget	6,950,000			
Total Federal Revenue Changes		7,070,000		2
State Revenue				
Increase in projected lottery revenues (based on SSC projection)	200,000			
Special Education Early Intervention grant	470,000			
Expanded Learning Opportunities Program grant	475,000			
Educator Effectiveness Block grant	1,455,000			
2020-21 Carryover State Programs added to budget	1,685,000			
Total State Revenue Changes		4,285,000		3
Local Revenue				
SIG Insurance Claim - CCC	40,000			
Increase in TRAN interest revenue now that actuals are known	30,000			
Charter School reimbursement for facility improvements	10,000			
Increase in projected facility use revenues	80,000			
Increase in local Special Education AB602 revenues	590,000			
E-Rate revenues	120,000			
SIG Safety Credits	20,000			
2020-21 Carryover State Programs added to budget	55,000			
Total Local Revenue changes		945,000		4
Total Change in Revenues			12,200,000	
Expenditures				
Certificated Salaries				
2.0 FTE elementary teachers at TBE due to increased enrollment	150,000			
Eliminate teacher staffing reserve based on actual staffing	(100,000)			
7 prep buyouts totaling 1.085 FTE at LHS and TBHS	95,000			
3.0 FTE ATLAS independent study teachers	185,000			
2021 Summer school	195,000			
Teacher training extra time paid	55,000			
1.0 FTE Continuation high school teacher	55,000			
1.0 College & Career Coordinator	110,000			
Vacant Science & Voc Ed TOSA	(90,000)			
1.0 MTSS Coordinator	120,000			
3.0 FTE Psychologists	265,000			
TBHS activity/coaching stipends	100,000			
Closed .40 music teacher position not needed	(25,000)			
Reduced 1.0 FTE speech path being filled by NPA	(65,000)			
Position control adjustments based on actual hires	(95,000)			
Total Certificated Salaries changes		955,000		5

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22

Budgeted Deficit Spending at Adopted Budget			**($4,451,805)**	
Expenditures				
Classified Salaries				
Approx. 3.0 FTE paraprofessional increase - Special Education	105,000			
2021 Summer School	35,000			
ELO instructional aide positions	30,000			
Additional .50 FTE Payroll technician (eff. November 2021)	20,000			
TBHS activity/coaching stipends	45,000			
Additional net 1.00 FTE Admin Asst - Business/Personnel	50,000			
.50 FTE District Office clerk - front reception	15,000			
Classified vacancy savings - school sites	(65,000)			
Additional sub/OT pay due to COVID incentive	50,000			
Position control adjustments based on actual hires	5,000			
Total Classified		290,000		6
Statutory & Health and Welfare Benefits				
Certificated increases above	200,000			
Classified increases above	75,000			
Benefit cost adjustments based on actual hires	(85,000)			
Reduce H&W budget reserved at Adopted based on actual final hiring	(175,000)			
Reduction in Unemployment Insurance rate - 1.23% - .5% decrease	(370,000)			
Actual disability insurance increase less than projected at Adopted	(35,000)			
Miscellaneous adjustements	(25,000)			
Total Benefits		(415,000)		7
Books and Supplies				
Federal carryover funds added to budget	3,405,000			
State carryover funds added to budget	5,545,000			
Local carryover added to budget	65,000			
Site co-curricular, facility use and site discretionary carryover	340,000			
Chromebook and computer replacement fund carryover	80,000			
TBHS site discretionary allocation	60,000			
enrollment	25,000			
Transfers from other objects and miscellaneous changes	55,000			
Total Books and Supplies		9,575,000		8
Services & Other Operating Expenditures				
Federal carryover funds added to budget	850,000			
State carryover funds added to budget	775,000			
Local carryover added to budget	40,000			
Increase in Nonpublic Schools budget - increased students	110,000			
Increase in Nonpublic Agencies budget - increase in speech services	105,000			
Routine Restricted Maintenance projects	130,000			
Increase in TRAN interest expense now that actuals are known	110,000			
Increase in lottery expenditures due to increased lottery revenue proj	100,000			
Reduction in contribution to 12 Bridges Library	(25,000)			
SIG Insurance Claim - CCC	45,000			
Transfers to other objects and miscellaneous changes	(50,000)			
Total Services and Other Operating Costs		2,190,000		9
Capital Outlay				
Federal carryover funds added to budget	1,670,000			
State carryover funds added to budget	275,000			
Maintenance and redevelopment facility projects	25,000			
Total Capital Outlay		1,970,000		10
Other Outgo - Reduction in cafeteria indirect - rate decrease		40,000		11
Transfers out - Reduction in contribution to cafeteria program - increased revenues		(170,000)		12
Total Change in Expenditures			$14,435,000	
Rounding			$2,916	
Total Change in Budgeted FB			($2,232,084)	
Budgeted Deficit Spending at First Interim			**($6,683,889)**	

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

Multi-Year Projections 2021-22, 2022-23 and 2023-24 Budget Years:

The multi-year projections provide a view of the current year (2021-22) budget and the subsequent two years' projected budgets.

	First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
Revenues			
LCFF Funding - Base	64,573,560	66,129,451	69,110,332
LCFF Funding - Supplemental	4,257,643	4,346,078	4,336,266
Federal Revenue	9,521,913	2,343,382	2,343,382
State Revenue	10,683,248	6,597,714	6,597,714
Local Revenue	5,702,937	5,599,174	5,599,174
Total Revenue	**94,739,301**	**85,015,799**	**87,986,868**
Expenditures			
Certificated Salaries	37,809,593	36,881,792	37,667,540
Classified Salaries	11,647,431	11,595,727	11,731,367
Benefits	22,933,966	23,822,095	24,202,958
Books and Supplies	14,647,465	5,217,654	5,217,654
Other Services & Oper. Exp	10,324,601	8,112,355	8,112,355
Capital Outlay	2,033,024	71,588	71,588
Other Outgo 7xxx	2,022,140	2,022,140	2,022,140
Transfer of Indirect 73xx	(82,046)	(82,046)	(82,046)
Total Expenditures	**101,336,174**	**87,641,305**	**88,943,557**
Deficit/Surplus	(6,596,873)	(2,625,506)	(956,689)
Transfers In	-	-	-
Transfers out	(87,016)	(326,838)	(604,266)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	**(6,683,889)**	**(2,952,344)**	**(1,560,955)**
Beginning Balance	20,440,235	13,756,346	10,804,002
Ending Fund Balance	**13,756,346**	**10,804,002**	**9,243,047**
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Stores	-	-	-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	3,801,667	3,919,453	4,018,307
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	**3,042,696**	**2,639,044**	**2,686,435**
Reserve-One-Time Science Adoption	400,000	400,000	400,000
Reserve-Charter Technical Assistance	211,241	222,073	222,073
Reserve - LCFF Supplemental Increase/(Decrease) Spending		12,071	(74,104)
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,295,742	3,606,361	1,985,336
Total Ending Fund Balance	**13,756,346**	**10,804,002**	**9,243,047**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

Multi-Year Projections 2021-22, 2022-23 and 2023-24 Budget Years:

The multi-year projections provide a view of the current year (2021-22) budget and the subsequent two years' projected budgets. The multi-year projections are built on assumptions provided by PCOE Common Message, School Services of California, the 2021-22 State adopted budget, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

Local Control Funding Formula (LCFF)

The final budget for 2021-22 included the statutory 1.70% COLA and included a provision for the suspended 2020-21 COLA of 2.31%, providing a total of 5.07% COLA in the the Local Control Funding Formula (LCFF). While 21-22 enrollment is slightly greater than adopted budget, the ADA % is lower than prior years (generally around 95.8%) and is currently estimated to be 94.0% in 21-22. Current projections increase that to 95.0% in 22-23 and 95.5% in 23-24. Below are the current planning factors used in calculating the district's LCFF funding.

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection
REVENUES					
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%

CalSTRS and CalPERS Employer Contributions

The CalSTRS employer contributions rates are as follows:

- 2021-22 -16.92%
- 2022-23 -19.10%
- 2023-24 -19.10%

The CalPERS employer contributions rates are as follows:

- 2021-22 – 22.91%
- 2022-23 – 26.10%
- 2023-24 – 27.10%

The projected CalSTRS and CalPERS costs associated with the employer rates increase over the next three years are illustrated below.

		2021-2022	2022-23	2023-24
STRS Additional Costs (Savings) Per Year	$	291,134	804,023	0
PERS Additional Costs (Savings) Per Year	$	275,772	396,755	125,840
	$	566,906	1,200,778	125,840
STRS Additional Costs - Cumulative (since 16/17)	$	1,869,332	2,671,959	2,671,959
PERS Additional Costs - Cumulative (since 16/17)	$	1,045,936	1,439,311	1,565,151
	$	2,915,268	4,111,270	4,237,110

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

Property Taxes

Property taxes revenues have grown moderately for each of the past 5 years. In 2020-21, property tax revenues increased about 2.68% over the prior year, and they are expected to increase another 7.82% in 2021-22. We are conservatively projecting a 3.0% increase in property taxes for the 2022-23 and 2023-24 fiscal year.

Enrollment and ADA

In the current year, the District saw an increase in enrollment of 274 students from 2020-21, due in part to the opening of the new Twelve Bridges High School. Even with this increase, we expect that 2021-22 ADA will be less than 2019-20 ADA, on which the district was funded in 2020-21 due to the state's hold harmless provision. Because school districts are funded on the greater of current or prior-year reported ADA, we are budgeting the current year 2021-21 to again be funded on 2019-20 ADA. Also, the district is experiencing a attendance percentage rate of approximately 94.0% in 2021-22, a decrease of 2.0% from Adopted.

For 2022-23, due to the uncertainty of the pandemic and impact on student enrollment, we are projecting that enrollment will remain at the 2021-22 level of 7,308, and our attendance percentage will increase to 95.0%. ADA is projected to be 6,943 and will be the funded 2022-23 ADA since it will exceed the prior year projected 2021-22 ADA of 6,870.

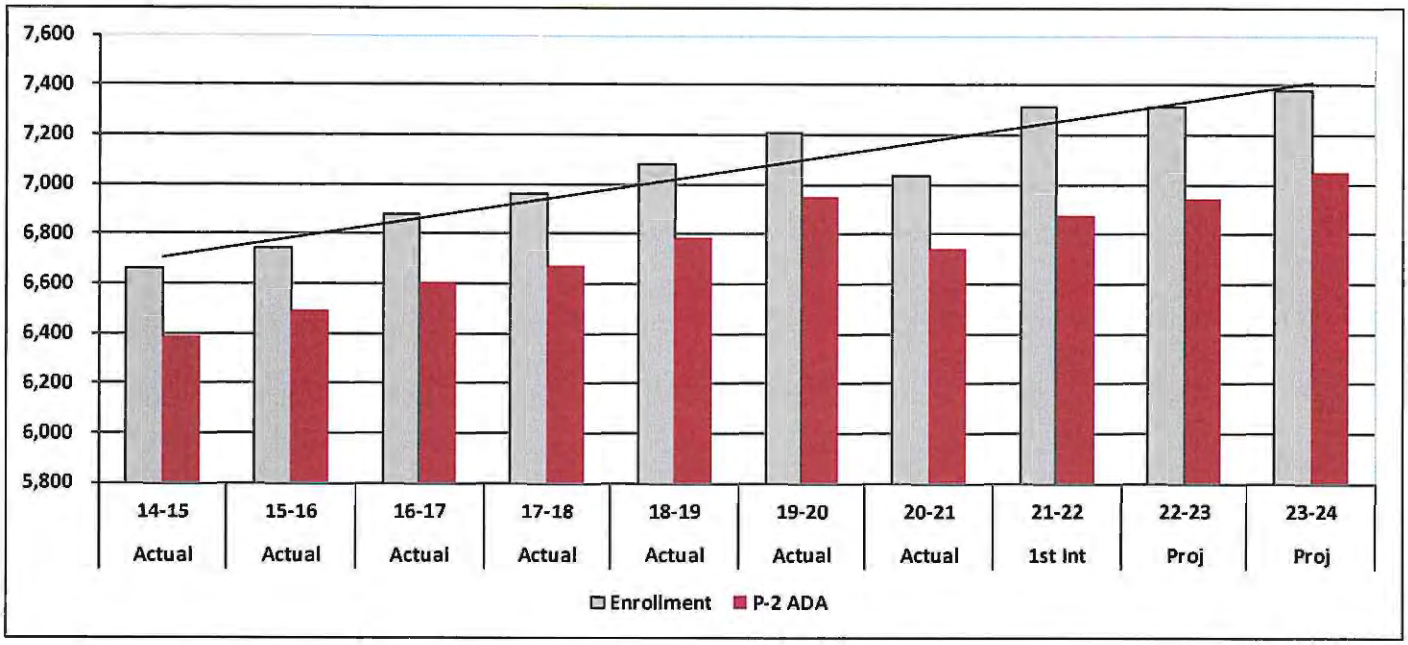
For 2023-24, we are projecting that enrollment will increase to 7,381, with a 1% increase over 2022-23. Applying an increased ADA yield of 95.5%, we expect 2023-24 LCFF funding to be based on 7,049 ADA, a projected increase of 106 ADA.

Enrollment and attendance information for the 2020-21 Unaudited Actuals, the current 2021-22 budget year and the next two budget years are listed in the table below.

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection
REVENUES					
Enrollment	**7,034**	**7,209**	**7,308**	**7,308**	**7,381**
ADA Yield	**95.8%**	**96.0%**	**94.0%**	**95.0%**	**95.5%**
ADA (Excl. County ADA)	**6,739**	**6,923**	**6,870**	**6,943**	**7,049**
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%
# Increase (Decrease) Enrollment	(175)	175	274	0	73
Funded ADA (excl. County ADA)	**6,947**	**6,947**	**6,947**	**6,943**	**7,049**
Funded ADA (incl. County ADA)	**6,966**	**6,966**	**6,966**	**6,962**	**7,068**
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%
# Increase (Decrease) Funded ADA	0	0	0	(4)	106

Enrollment and ADA (continued)

The following chart shows historical and projected enrollment data:



Categorical Revenue

The State Budget included COLAs of 4.05% for state Special Education, and 1.70% for state categorical programs. Pupil transportation and Targeted Instructional Improvement Grants continue as separate add-ons to the LCFF allocations, which do not receive a COLA. Federal categorical programs will be adjusted to reflect federal funding levels once the amounts are known.

Federal and State COVID Relief funding of $7.65 million was added to the budget at First interim, including the following one-time allocations:

- Elementary & Secondary School Emergency Relief II (ESSER II) - $1,482,800
- Elementary & Secondary School Emergency Relief (ESSER) III - $4,852,061
- Expanded Learning Opportunities Program Grant - $475,000

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2021-22 Adopted Budget to First Interim Budget is displayed below.

Contributions to Restricted Programs
2021-22 Adopted Budget vs. First Interim

Program	*Resource*		*2021-22 Adopted*	*2021-22 1st Interim*	*Change*	*Comments*
Special Ed-Basic Grant (PL94-142)	3310	*	$2,192,681	$2,359,850	$167,169	Added 3.0 FTE paraprofessionals, final position control adjustments
Spec Ed Pre-School	3315	*	$21,600	$0	($21,600)	Closed .55 FTE para position
Special Education	6500	*	$8,039,126	$7,347,663	($691,463)	Increase in Special Ed revenues, increase in NPS/NPA costs, final position control adjustments
Routine Repair & Maintenance (RRM)	8150		$2,324,203	$2,324,203	$0	
RDA Funds - Facilities	9030		($350,000)	($350,000)	$0	
Total Contribution to Restricted Programs			$12,227,610	$11,681,716	($545,894)	
Total Special Ed Contribution			$ 10,253,407	$ 9,707,513	$545,894	

Other Expenditure Assumptions

Negotiations were completed for the 2021-22 school year with all bargaining units, management, contract and confidential employees and these costs were included in the adopted budget. No projected settlement costs are included in the 2022-23 or 2023-24 budget years.

Other board approved and negotiated COVID activities and incentive pay rate MOUs in the 2021-22 school year with the WPTA and CSEA bargaining units have been included in the 2021-22 First Interim budget. The one-time costs associated with the COVID MOUs will be funded with ESSER III funds.

Cash Flow and Deferrals

As a significant portion of our State funding are from property taxes and those payments are apportioned only two times a year, the District must use short-term TRANS (Tax Revenue Anticipation Notes) borrowing to provide General Fund cash flow support during the remaining nine non-apportionment months.

The enacted state budget provided for $11 billion to eliminate the cash deferrals that have been in place for the past two fiscal years.

In 2021-22, the District has used a $9 million TRANS borrowing to provide cash flow support during the non-apportionment months. Next year the District will be participating in TRANS borrowing and will be assuming approximately an $11 million TRANS. Without a TRANS issuance, we would anticipate having negative cash for the two or three months preceding our property tax payments each year in December. This is typical of districts that rely on property taxes for the majority of LCFF funding.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

COMPONENTS OF ENDING FUNDS BALANCE

Details of Components of Ending Fund Balance for 2021-22, 2022-23 and 2023-24 are listed below:

	First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
Ending Fund Balance	**13,756,346**	**10,804,002**	**9,243,047**
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Stores	-	-	-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	3,801,667	3,919,453	4,018,307
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	**3,042,696**	**2,639,044**	**2,686,435**
Reserve-One-Time Science Adoption	400,000	400,000	400,000
Reserve-Charter Technical Assistance	211,241	222,073	222,073
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	**6,295,742**	**3,606,361**	**1,985,336**
Total Ending Fund Balance	**13,756,346**	**10,804,002**	**9,243,047**

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted and unassigned/unappropriated.* For the 2021-22 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties.* Along with this reserve, the district is reserving one-time funds for startup costs associated with a one-time science textbook adoption and charter technical assistance. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus.*

Placer County Office of Education continues to reinforce the need for reserves over the minimum reserve requirements. In the projection years, funding growth is expected to be limited or flat growth due to the pandemic and revenues remain flat, employer contributions to retirement benefits are scheduled to rise and requirements to improve academic performance increase. Special attention must be made to out-year projections and the contributing factors both within and outside the control of district decision makers. To maximize success, districts will need to make deliberate use of resources and prudent fiscal decisions.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2021-22 First Interim Notes

DISTRICT OTHER FUNDS

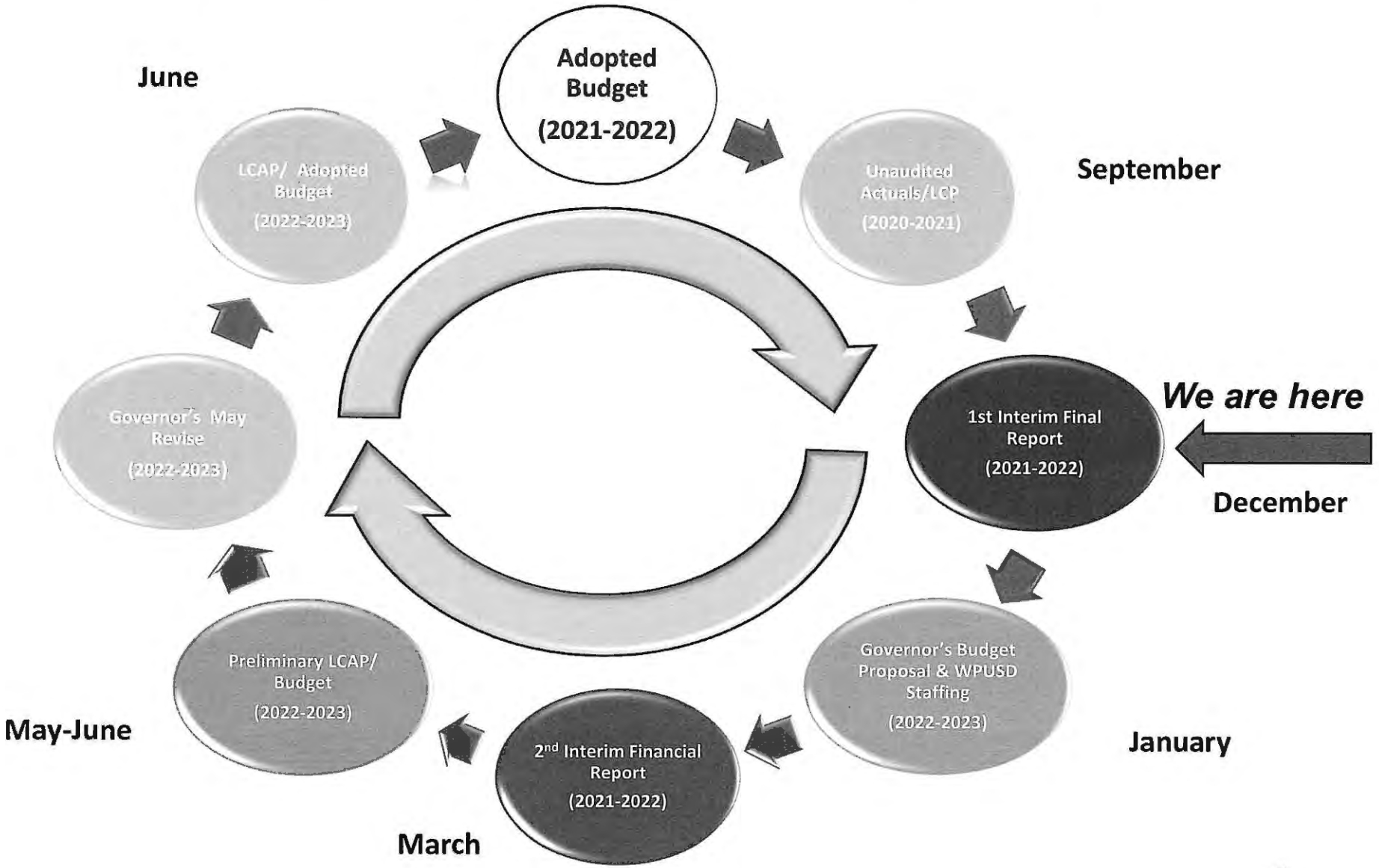
Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the First Interim reporting period. Also, the actual 2020-21 Ending Fund Balances have been carried forward and are reflected the 2021-22 First interim budget.

	2021-22 FIRST INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	$ 22,908	$ 112,000	$ 112,000	$ 22,908
Fund 12 - Child Development Fund	$ 11,271	$ -	$ -	$ 11,271
Fund 13 - Cafeteria Fund	$ 638,249	$ 2,691,656	$ 3,003,135	$ 326,770
Fund 17 - Special Reserve for Other Than Capital Outlay	$ 722,765	$ 3,000	$ -	$ 725,765
Fund 21 & 22 - Building Fund	$ 13,543,162	$ 1,702,317	$ 4,936,274	$ 10,309,205
Fund 25 - Capital Facilities Fund	$ 2,610,137	$ 2,428,915	$ 1,375,083	$ 3,663,969
Fund 35 - County Schools Facilities Fund	$ 30,649	$ 5,000	$ -	$ 35,649
Fund 40 - Special Reserve for Capital Outlay Projects	$ 1,934,392	$ 50	$ 6,134	$ 1,928,308
Fund 49 - Debt Service Fund for Blended Component Units	$ 14,813,387	$ 13,539,592	$ 9,063,344	$ 19,289,635
Fund 71 - Retiree Benefit Fund	$ 7,295	$ 125	$ -	$ 7,420
Fund 73 - Foundation Private-Purpose Trust Fund	$ 163,775	$ 2,500	$ -	$ 166,275

Western Placer Unified School District

2021-22 First Interim Reporting
Board of Trustees
December 21, 2021

WPUSD - The Budget Reporting Cycle



First Interim Update –2021-22 Budget

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. Pursuant to standards and criteria adopted by the State Board of Education (EC §33127) the District certification shall be classified as three possible certifications:

- Positive: The district is projected to meet its obligations in all three years.
- Qualified: The district may not meet its obligations in the current and/or subsequent two years.
- Negative: The district will not meet its obligations in the current or subsequent year.

In certifying the 2021-22 First Interim report as positive, the Board confirms its fiduciary responsibility to maintain its fiscal obligations for the current year (2021-22) and subsequent two budget years (2022-23 and 2023-24) based on the assumptions in the multi-year projection.

First Interim Update – 2021-22 Budget

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures.

The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

Changes from District's Adopted Budget:

- 2020-21 Books are closed – Actual Ending Fund Balance now known
- 2020-21 program categorical and co-curricular carryover funds added to District & site expenditure budgets
- Finalized 2021-22 staffing, position control, benefits and updates of new grants or final revenue allocations through October 2021
- Updated programs that require General Fund contribution

2021-22 Budget – First Interim

	First Interim 2021-2022		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding - Base	63,315,041	1,258,519	64,573,560
LCFF Funding - Supplemental	4,257,643	-	4,257,643
Federal Revenue	-	9,521,913	9,521,913
State Revenue	1,449,496	9,233,752	10,683,248
Local Revenue	1,762,814	3,940,123	5,702,937
Total Revenue	**70,784,994**	**23,954,307**	**94,739,301**
Expenditures			
Certificated Salaries	30,437,572	7,372,021	37,809,593
Classified Salaries	6,852,099	4,795,332	11,647,431
Benefits	14,196,734	8,737,232	22,933,966
Books and Supplies	7,286,986	7,360,479	14,647,465
Other Services & Oper. Exp	5,966,845	4,357,756	10,324,601
Capital Outlay	137,870	1,895,154	2,033,024
Other Outgo 7xxx	25,000	1,997,140	2,022,140
Transfer of Indirect 73xx	(1,441,213)	1,359,167	(82,046)
Total Expenditures	**63,461,893**	**37,874,281**	**101,336,174**
Deficit/Surplus	7,323,101	(13,919,974)	(6,596,873)
Transfers In	-	-	-
Transfers out	(87,016)	-	(87,016)
Contributions to Restricted	(11,681,716)	11,681,716	-
Net increase (decrease) in Fund Balance	**(4,445,631)**	**(2,238,258)**	**(6,683,889)**
Beginning Balance	14,400,310	6,039,925	20,440,235
Ending Fund Balance	**9,954,679**	**3,801,667**	**13,756,346**
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Stores	-		-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	-	3,801,667	3,801,667
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	**3,042,696**		**3,042,696**
Reserve-One-Time Science Adoption	400,000		400,000
Reserve-Charter Technical Assistance	211,241		211,241
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	**6,295,742**		**6,295,742**
Total Ending Fund Balance	**9,954,679**	**3,801,667**	**13,756,346**

Adopted vs. First Interim - Changes

	Adopted Budget 2021-2022			First Interim 2021-2022			*Adopted vs 1st Interim Variance*	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined		
Revenues								
LCFF Funding - Base	63,310,225	1,171,658	64,481,883	63,315,041	1,258,519	64,573,560	*91,677*	1
LCFF Funding - Supplemental	4,448,714	-	4,448,714	4,257,643	-	4,257,643	*(191,071)*	1
Federal Revenue	-	2,450,016	2,450,016	-	9,521,913	9,521,913	*7,071,897*	2
State Revenue	1,358,942	5,036,819	6,395,761	1,449,496	9,233,752	10,683,248	*4,287,487*	3
Local Revenue	1,452,839	3,303,973	4,756,812	1,762,814	3,940,123	5,702,937	*946,125*	4
Total Revenue	**70,570,720**	**11,962,466**	**82,533,186**	**70,784,994**	**23,954,307**	**94,739,301**	*12,206,115*	
Expenditures								
Certificated Salaries	30,448,884	6,408,470	36,857,354	30,437,572	7,372,021	37,809,593	*952,239*	5
Classified Salaries	6,775,353	4,579,199	11,354,552	6,852,099	4,795,332	11,647,431	*292,879*	6
Benefits	14,756,203	8,594,478	23,350,681	14,196,734	8,737,232	22,933,966	*(416,715)*	7
Books and Supplies	4,167,850	903,927	5,071,777	7,286,986	7,360,479	14,647,465	*9,575,688*	8
Other Services & Oper. Exp	5,070,105	3,062,777	8,132,882	5,966,845	4,357,756	10,324,601	*2,191,719*	9
Capital Outlay	20,000	40,000	60,000	137,870	1,895,154	2,033,024	*1,973,024*	10
Other Outgo 7xxx	25,000	1,997,140	2,022,140	25,000	1,997,140	2,022,140	-	
Transfer of Indirect 73xx	(1,094,510)	973,234	(121,276)	(1,441,213)	1,359,167	(82,046)	*39,230*	11
Total Expenditures	**60,168,885**	**26,559,225**	**86,728,110**	**63,461,893**	**37,874,281**	**101,336,174**	*14,608,064*	
Deficit/Surplus	10,401,835	(14,596,759)	(4,194,924)	7,323,101	(13,919,974)	(6,596,873)	*(2,401,949)*	
Transfers In	-	-	-	-	-	-	-	
Transfers out	(256,881)	-	(256,881)	(87,016)	-	(87,016)	*169,865*	12
Contributions to Restricted	(12,227,610)	12,227,610	-	(11,681,716)	11,681,716	-	-	
Net increase (decrease) in Fund Balance	**(2,082,656)**	**(2,369,149)**	**(4,451,805)**	**(4,445,631)**	**(2,238,258)**	**(6,683,889)**	*(2,232,084)*	
Beginning Balance	11,505,429	11,095,531	22,600,960	14,400,310	6,039,925	20,440,235	*(2,160,725)*	
Ending Fund Balance	**9,422,773**	**8,726,382**	**18,149,155**	**9,954,679**	**3,801,667**	**13,756,346**	**(4,392,809)**	
Components of Ending Fund Balance								
Nonspendable:								
Revolving Cash	5,000		5,000	5,000		5,000	-	
Stores	-		-	-		-	-	
Restricted-Federal/State/Local Programs							-	
Reserves - Designated Programs	-	8,726,382	8,726,382	-	3,801,667	3,801,667	*(4,924,715)*	
Unassigned/Unappropriated:							-	
Reserve-Economic Uncertainty @ 3%	2,609,550		2,609,550	3,042,696		3,042,696	*433,146*	
Reserve-One-Time Science Adoption	400,000		400,000	400,000		400,000	-	
Reserve-Charter Technical Assistance	257,487		257,487	211,241		211,241	*(46,246)*	
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,150,736		6,150,736	6,295,742		6,295,742	*145,006*	
Total Ending Fund Balance	**9,422,773**	**8,726,382**	**18,149,155**	**9,954,679**	**3,801,667**	**13,756,346**	*(4,396,809)*	

Major Revenue Changes to 2021-22 Budget since Adopted Budget

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22

Budgeted Deficit Spending at Adopted Budget			**($4,451,805)**	
Revenues				
Principal Apportionment				1
Reduction in Supplemental funding due to lower unduplicated count (32.2% in 21-22 vs 36.7% in 20-21)	(185,000)			
Increase in Special Education AB602 property tax revenues	85,000			
Total Principal Apportionment		(100,000)		
Federal Revenue				
Medi-Cal revenues (budgeted when received)	75,000			
Increase in federal Special Education AB602 revenues	45,000			
2020-21 Carryover - Federal Programs added to budget	6,950,000			
Total Federal Revenue Changes		7,070,000		2
State Revenue				
Increase in projected lottery revenues (based on SSC projection)	200,000			
Special Education Early Intervention grant	470,000			
Expanded Learning Opportunities Program grant	475,000			
Educator Effectiveness Block grant	1,455,000			
2020-21 Carryover State Programs added to budget	1,685,000			
Total State Revenue Changes		4,285,000		3
Local Revenue				
SIG Insurance Claim - CCC	40,000			
Increase in TRAN interest revenue now that actuals are known	30,000			
Charter School reimbursement for facility improvements	10,000			
Increase in projected facility use revenues	80,000			
Increase in local Special Education AB602 revenues	590,000			
E-Rate revenues	120,000			
SIG Safety Credits	20,000			
2020-21 Carryover State Programs added to budget	55,000			
Total Local Revenue changes		945,000		4
Total Change in Revenues			12,200,000	

 Continued on next slide

Major Expenditure Changes to 2021-22 Budget since Adopted Budget

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22			
Budgeted Deficit Spending at Adopted Budget			**($4,451,805)**
Expenditures			
Certificated Salaries			
2.0 FTE elementary teachers at TBE due to increased enrollment	150,000		
Eliminate teacher staffing reserve based on actual staffing	(100,000)		
7 prep buyouts totaling 1.085 FTE at LHS and TBHS	95,000		
3.0 FTE ATLAS independent study teachers	185,000		
2021 Summer school	195,000		
Teacher training extra time paid	55,000		
1.0 FTE Continuation high school teacher	55,000		
1.0 College & Career Coordinator	110,000		
Vacant Science & Voc Ed TOSA	(90,000)		
1.0 MTSS Coordinator	120,000		
3.0 FTE Psychologists	265,000		
TBHS activity/coaching stipends	100,000		
Closed .40 music teacher position not needed	(25,000)		
Reduced 1.0 FTE speech path being filled by NPA	(65,000)		
Position control adjustments based on actual hires	(95,000)		
Total Certificated Salaries changes		955,000	5
Classified Salaries			
Approx. 3.0 FTE paraprofessional increase - Special Education	105,000		
2021 Summer School	35,000		
ELO instructional aide positions	30,000		
Additional .50 FTE Payroll technician (eff. November 2021)	20,000		
TBHS activity/coaching stipends	45,000		
Additional net 1.00 FTE Admin Asst - Business/Personnel	50,000		
.50 FTE District Office clerk - front reception	15,000		
Classified vacancy savings - school sites	(65,000)		
Additional sub/OT pay due to COVID incentive	50,000		
Position control adjustments based on actual hires	5,000		
Total Classified		290,000	6
Statutory & Health and Welfare Benefits			
Certificated increases above	200,000		
Classified increases above	75,000		
Benefit cost adjustments based on actual hires	(85,000)		
Reduce H&W budget reserved at Adopted based on actual final hirings	(175,000)		
Reduction in Unemployment Insurance rate - 1.23% - .5% decrease	(370,000)		
Actual disability insurance increase less than projected at Adopted	(35,000)		
Miscellaneous adjustements	(25,000)		
Total Benefits		(415,000)	7

8 Continued on next slide

Major Expenditure Changes to 2021-22 Budget since Adopted Budget

Major Changes to Fund Balance from Adopted Budget to First Interim 2021-22

Budgeted Deficit Spending at Adopted Budget			**($4,451,805)**	
Expenditures				
Books and Supplies				
Federal carryover funds added to budget	3,405,000			
State carryover funds added to budget	5,545,000			
Local carryover added to budget	65,000			
Site co-curricular, facility use and site discretionary carryover	340,000			
Chromebook and computer replacement fund carryover	80,000			
TBHS site discretionary allocation	60,000			
enrollment	25,000			
Transfers from other objects and miscellaneous changes	55,000			
Total Books and Supplies		9,575,000		8
Services & Other Operating Expenditures				
Federal carryover funds added to budget	850,000			
State carryover funds added to budget	775,000			
Local carryover added to budget	40,000			
Increase in Nonpublic Schools budget - increased students	110,000			
Increase in Nonpublic Agencies budget - increase in speech services	105,000			
Routine Restricted Maintenance projects	130,000			
Increase in TRAN interest expense now that actuals are known	110,000			
Increase in lottery expenditures due to increased lottery revenue proj	100,000			
Reduction in contribution to 12 Bridges Library	(25,000)			
SIG Insurance Claim - CCC	45,000			
Transfers to other objects and miscellaneous changes	(50,000)			
Total Services and Other Operating Costs		2,190,000		9
Capital Outlay				
Federal carryover funds added to budget	1,670,000			
State carryover funds added to budget	275,000			
Maintenance and redevelopment facility projects	25,000			
Total Capital Outlay		1,970,000		10
Other Outgo - Reduction in cafeteria indirect - rate decrease		40,000		11
Transfers out - Reduction in contribution to cafeteria program - increased revenues		(170,000)		12
Total Change in Expenditures			$14,435,000	
Rounding			$2,916	
Total Change in Budgeted FB			($2,232,084)	
Budgeted Deficit Spending at First Interim			**($6,683,889)**	

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2021-22 Adopted Budget to First Interim Budget is displayed below.

Contributions to Restricted Programs
2021-22 Adopted Budget vs. First Interim

Program	*Resource*		*2021-22 Adopted*	*2021-22 1st Interim*	*Change*	*Comments*
Special Ed-Basic Grant (PL94-142)	3310	*	$2,192,681	$2,359,850	$167,169	Added 3.0 FTE paraprofessionals, final position control adjustments
Spec Ed Pre-School	3315	*	$21,600	$0	($21,600)	Closed .55 FTE para position
Special Education	6500	*	$8,039,126	$7,347,663	($691,463)	Increase in Special Ed revenues, increase in NPS/NPA costs, final position control adjustments
Routine Repair & Maintenance (RRM)	8150		$2,324,203	$2,324,203	$0	
RDA Funds - Facilities	9030		($350,000)	($350,000)	$0	
Total Contribution to Restricted Programs			$12,227,610	$11,681,716	($545,894)	
Total Special Ed Contribution			$ 10,253,407	$ 9,707,513	$545,894	

Multiple-Year BUDGET Projections

2021-22 1st Interim
2022-23 Projected
2023-24 Projected

MYP - Budget Assumptions - Revenues

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2021-22 FIRST INTERIM BUDGET ASSUMPTIONS

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
REVENUES						
Enrollment	**7,034**	**7,209**	**7,308**	**7,308**	**7,381**	21-22: actual Oct CALPADS, 22-23: flat enrollment, 23/24: 1% increase from 22/23
ADA Yield	**95.8%**	**96.0%**	**94.0%**	**95.0%**	**95.5%**	21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
ADA (Excl. County ADA)	**6,739**	**6,923**	**6,870**	**6,943**	**7,049**	Enrollment x ADA Yield
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068	
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%	
# Increase (Decrease) Enrollment	(175)	175	274	0	73	
Funded ADA (excl. County ADA)	**6,947**	**6,947**	**6,947**	**6,943**	**7,049**	20/21 & 21/22 Funded With 19/20 ADA hold harmless
Funded ADA (incl. County ADA)	**6,966**	**6,966**	**6,966**	**6,962**	**7,068**	21-22 reflects average % at first interim, 1% increase in 22-23 and .5% increase in 23-24
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%	
# Increase (Decrease) Funded ADA	0	0	0	(4)	106	20/21 & 21/22 Funded With 19/20 ADA hold harmless
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%	Per SSC Dartboard
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%	Per SSC Dartboard
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%	Per SSC Dartboard
Base Grant - Grades K-3	$7,702	$8,092	$8,093	$8,294	$8,552	Per LCFF Calculator
Base Grant - Grades 4-6	$7,818	$8,214	$8,215	$8,419	$8,681	Per LCFF Calculator
Base Grant - Grades 7-8	$8,050	$8,458	$8,458	$8,668	$8,938	Per LCFF Calculator
Base Grant - Grades 9-12	$9,329	$9,802	$9,802	$10,045	$10,357	Per LCFF Calculator
Grade Span Funding - K-3 CSR	$801	$842	$842	$863	$889	Per LCFF Calculator
Grade Span Funding - Grades 9-12	$243	$255	$255	$261	$269	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp $)	9,243	9,727	9,700	9,937	10,213	Per LCFF Calculator
LCFF Funding - Base	$60,339,800	$63,310,225	$63,315,041	$64,870,932	$67,851,813	Per LCFF Calculator
Property Tax change	2.68%	3.00%	7.82%	3.00%	3.00%	21-22 P-1 Property Taxes
Est. Property Taxes	$54,348,448	$56,363,387	$58,598,680	$60,356,640	$62,167,340	21-22 P-1 Property Taxes
LCFF Supplemental Funds	$4,110,826	$4,448,714	$4,257,643	$4,346,078	$4,336,266	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	0.00%	4.05%	4.05%	2.48%	3.11%	Per PCOE Common Msg, SSC Dartboard
Transfers In	13,500	-	-	-	-	
Lottery Unrestricted/ADA	$169.72	$150.00	$163.00	$163.00	$163.00	Per SSC Dartboard
Lottery Restricted/ADA	$73.63	$49.00	$65.00	$65.00	$65.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	$32.18	$32.79	$32.79	$33.60	$34.64	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	$61.94	$63.17	$63.17	$64.74	$66.75	Per SSC Dartboard

MYP - Budget Assumptions - Expenditures

WESTERN PLACER UNIFIED SCHOOL DISTRICT
2021-22 FIRST INTERIM BUDGET ASSUMPTIONS

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection	
EXPENDITURES						
Certificated New Positions - FTE	5.0	3.4	6.5	2.0	2.0	Based on Enrollment & Staffing Projections
Cert. New Positions - New Schools	4.0	4.6	4.6	1.0	1.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retire/Resignations - FTE	0.0	0.0	0.0	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	Based on Enrollment & Staffing Projections
Staffing Ratios:						
TK/Kindergarten	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.55%	1.55%	1.46%	1.46%	1.46%	
Avg. teacher compensation	$112,682	$114,429	$116,099	$117,794	$119,514	
Classified New Positions - FTE	1.3	1.0	6.0	0.0	0.0	
Classified New Positions - New Schools	4.2	10.5	10.5	2.0	0.5	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.33%	1.33%	1.33%	
Health Benefits per FTE	$14,424	$14,424	$14,424	$14,424	$14,424	Contribution Capped
CalPERS Employer Rate	20.70%	22.91%	22.91%	26.10%	27.10%	Per SSC Dartboard
Classified Total Statutory Benefits Rate	29.75%	33.14%	32.40%	35.60%	36.30%	Assumes UI dec to .2% in 23-24
CalSTRS Employer Rate	16.15%	16.92%	16.92%	19.10%	19.10%	Per SSC Dartboard
Certificated Total Statutory Benefits Rate	19.00%	20.95%	20.22%	22.40%	22.10%	Assumes UI dec to .2% in 23-24
Transfers Out	$28,421	$256,881	$87,016	$326,838	$604,266	Adult Ed ($25k), Cafeteria (all years but 20-21)
Contribution to RRM	$2,297,824	$2,324,203	$2,324,203	$2,324,203	$2,324,203	3% of GF Expenditures (STRS On-Behalf Excluded)
Designated for Economic Uncertainty	3%	3%	3%	3%	3%	
Site Allocations:						
Elementary	$47.00	$47.00	$47.00	$47.00	$47.00	
Middle School	$58.50	$58.50	$58.50	$58.50	$58.50	
High School	$83.75	$83.75	$83.75	$83.75	$83.75	
Lottery per teacher	$500	$500	$500	$500	$500	Per Contract

Local Control Funding Formula (LCFF)

Local Control Funding Formula (LCFF)

The final budget for 2021-22 included the statutory 1.70% COLA and included a provision for the suspended 2020-21 COLA of 2.31%, providing a total of 5.07% COLA in the the Local Control Funding Formula (LCFF). While 21-22 enrollment is slightly greater than adopted budget, the ADA % is lower than prior years (generally around 95.8%) and is currently estimated to be 94.0% in 21-22. Current projections increase that to 95.0% in 22-23 and 95.5% in 23-24. Below are the current planning factors used in calculating the district's LCFF funding.

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection
REVENUES					
Statutory COLA %	2.31%	1.70%	1.70%	2.48%	3.11%
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	0.00%
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%
Prior Year COLA Recognition	0.00%	2.31%	2.31%	0.00%	0.00%
Funded COLA %	0.00%	5.07%	5.07%	2.48%	3.11%

Enrollment and ADA

Enrollment and ADA

In the current year, the District saw an increase in enrollment of 274 students from 2020-21, due in part to the opening of the new Twelve Bridges High School. Even with this increase, we expect that 2021-22 ADA will be less than 2019-20 ADA, on which the district was funded in 2020-21 due to the state's hold harmless provision. Because school districts are funded on the greater of current or prior-year reported ADA, we are budgeting the current year 2021-21 to again be funded on 2019-20 ADA. Also, the district is experiencing a attendance percentage rate of approximately 94.0% in 2021-22, a decrease of 2.0% from Adopted.

For 2022-23, due to the uncertainty of the pandemic and impact on student enrollment, we are projecting that enrollment will remain at the 2021-22 level of 7,308, and our attendance percentage will increase to 95.0%. ADA is projected to be 6,943 and will be the funded 2022-23 ADA since it will exceed the prior year projected 2021-22 ADA of 6,870.

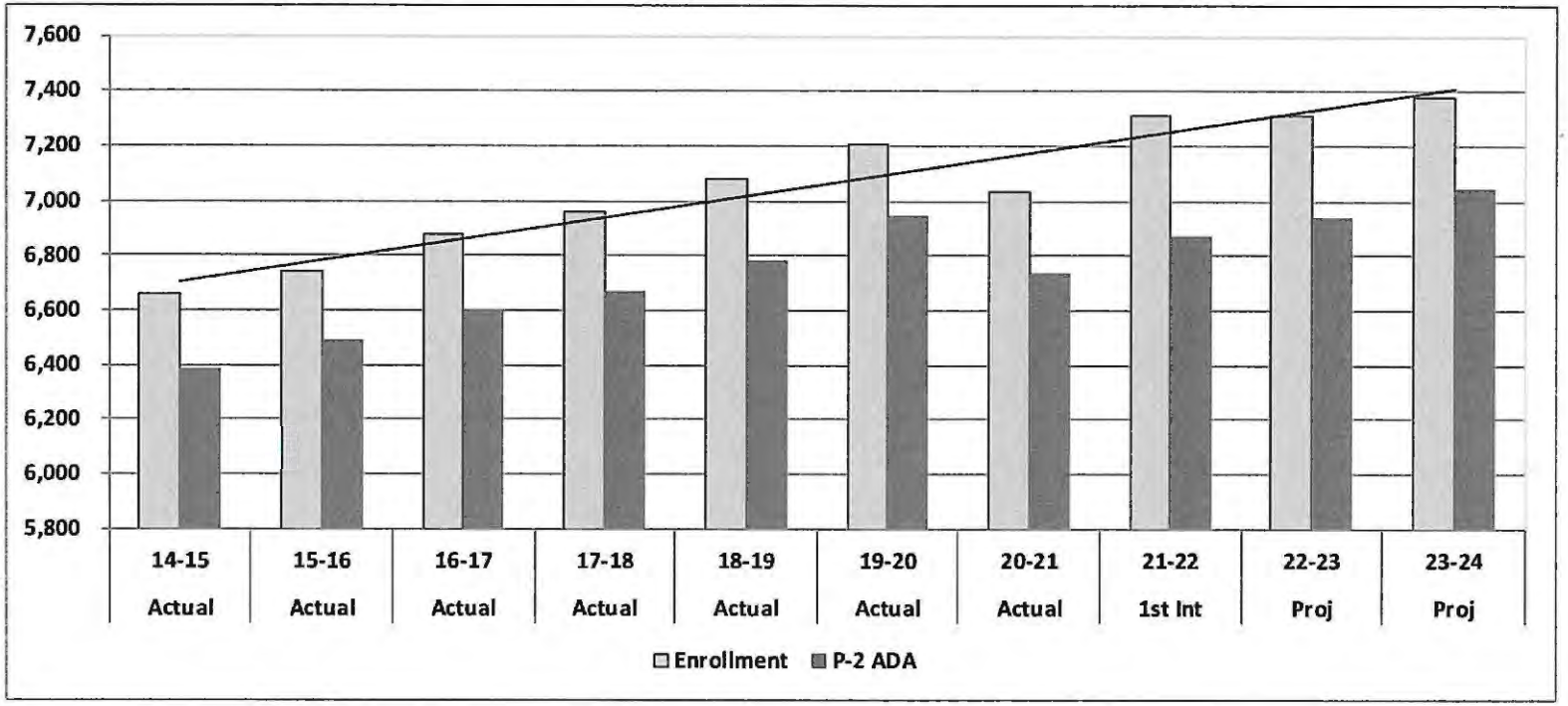
For 2023-24, we are projecting that enrollment will increase to 7,381, with a 1% increase over 2022-23. Applying an increased ADA yield of 95.5%, we expect 2023-24 LCFF funding to be based on 7,049 ADA, a projected increase of 106 ADA.

Enrollment and attendance information for the 2020-21 Unaudited Actuals, the current 2021-22 budget year and the next two budget years are listed in the table below.

	20/21 Unaudited Actuals	21/22 Adopted	21/22 First Interim	22/23 Projection	23/24 Projection
REVENUES					
Enrollment	**7,034**	**7,209**	**7,308**	**7,308**	**7,381**
ADA Yield	**95.8%**	**96.0%**	**94.0%**	**95.0%**	**95.5%**
ADA (Excl. County ADA)	**6,739**	**6,923**	**6,870**	**6,943**	**7,049**
ADA (Incl. County ADA)	6,758	6,942	6,888	6,962	7,068
% Increase (Decrease) Enrollment	-2.4%	2.5%	3.9%	0.0%	1.0%
# Increase (Decrease) Enrollment	(175)	175	274	0	73
Funded ADA (excl. County ADA)	**6,947**	**6,947**	**6,947**	**6,943**	**7,049**
Funded ADA (incl. County ADA)	**6,966**	**6,966**	**6,966**	**6,962**	**7,068**
% Increase (Decrease) Funded ADA	0.0%	0.0%	0.0%	-0.1%	1.5%
# Increase (Decrease) Funded ADA	0	0	0	(4)	106

Enrollment and ADA

The following chart shows historical and projected enrollment data:



Multiple Year Projections – 1st Interim

	First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
Revenues			
LCFF Funding - Base	64,573,560	66,129,451	69,110,332
LCFF Funding - Supplemental	4,257,643	4,346,078	4,336,266
Federal Revenue	9,521,913	2,343,382	2,343,382
State Revenue	10,683,248	6,597,714	6,597,714
Local Revenue	5,702,937	5,599,174	5,599,174
Total Revenue	**94,739,301**	**85,015,799**	**87,986,868**
Expenditures			
Certificated Salaries	37,809,593	36,881,792	37,667,540
Classified Salaries	11,647,431	11,595,727	11,731,367
Benefits	22,933,966	23,822,095	24,202,958
Books and Supplies	14,647,465	5,217,654	5,217,654
Other Services & Oper. Exp	10,324,601	8,112,355	8,112,355
Capital Outlay	2,033,024	71,588	71,588
Other Outgo 7xxx	2,022,140	2,022,140	2,022,140
Transfer of Indirect 73xx	(82,046)	(82,046)	(82,046)
Total Expenditures	**101,336,174**	**87,641,305**	**88,943,557**
Deficit/Surplus	(6,596,873)	(2,625,506)	(956,689)
Transfers In	-	-	-
Transfers out	(87,016)	(326,838)	(604,266)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	**(6,683,889)**	**(2,952,344)**	**(1,560,955)**
Beginning Balance	20,440,235	13,756,346	10,804,002
Ending Fund Balance	**13,756,346**	**10,804,002**	**9,243,047**
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Stores	-	-	-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	3,801,667	3,919,453	4,018,307
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	3,042,696	2,639,044	2,686,435
Reserve-One-Time Science Adoption	400,000	400,000	400,000
Reserve-Charter Technical Assistance	211,241	222,073	222,073
Reserve - LCFF Supplemental Increase/(Decrease) Spending		12,071	(74,104)
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	6,295,742	3,606,361	1,985,336
Total Ending Fund Balance	**13,756,346**	**10,804,002**	**9,243,047**

LCFF Funding includes Projected COLA Funding per DOF and FCMAT LCFF Calculator

One time Federal & State and local funding removed from 22/22 and 23/24, including CARES/ESSER funds.

Salaries include step & column cost and increasing STRS & PERS employer contribution rates. No negotiated salary increase included in 22/23 or 23/24.

One time Federal & State funding expenditures removed from all 22/22 and 23/24 expenditure areas, including CARES/ESSER funds

Increased GF contribution to Fund 13 for additional on-going Food Services staffing costs

Positive Certification – Adequate Fund Balance Reserves and Cash

Components of Fund Balance – 1st Interim

2021-22 Ending Fund Balance Components $13,756,346 :

Nonspendable: $5,000

Restricted: $3,801,667

Reserve for EU (3%): $3,042,696

Board designated: $611,241 - Charter Technical Assistance & Textbooks

Unassigned Surplus: $6,295,742

	First Interim 2021-2022 Combined	Projection 2022-23 Combined	Projection 2023-24 Combined
Ending Fund Balance	**13,756,346**	**10,804,002**	**9,243,047**
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Stores	-	-	-
Restricted-Federal/State/Local Programs			
Reserves - Designated Programs	3,801,667	3,919,453	4,018,307
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	**3,042,696**	**2,639,044**	**2,686,435**
Reserve-One-Time Science Adoption	400,000	400,000	400,000
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Reserve-Unassigned Economic Uncertainty surplus/(deficit)	**6,295,742**	**3,606,361**	**1,985,336**
Total Ending Fund Balance	**13,756,346**	**10,804,002**	**9,243,047**

For the 2021-22 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving one-time funds for startup costs associated with a one-time science textbook adoption and charter technical assistance. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

District – Other Funds

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the First Interim reporting period. Also, the actual 2020-21 Ending Fund Balances have been carried forward and are reflected the 2021-22 First interim budget.

	2020-21 FIRST INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	$ 22,908	$ 108,400	$ 108,400	$ 22,908
Fund 12 - Child Development Fund	$ 11,186	$ -	$ -	$ 11,186
Fund 13 - Cafeteria Fund	$ 14,219	$ 2,095,890	$ 2,095,890	$ 14,219
Fund 17 - Special Reserve for Other Than Capital Outlay	$ 720,056	$ 7,000	$ -	$ 727,056
Fund 21 & 22 - Building Fund	$ 60,339,972	$ 28,668,571	$ 79,542,203	$ 9,466,340
Fund 25 - Capital Facilities Fund	$ 358,389	$ 623,000	$ 478,076	$ 503,313
Fund 35 - County Schools Facilities Fund	$ 3,104,257	$ -	$ 3,067,388	$ 36,869
Fund 40 - Special Reserve for Capital Outlay Projects	$ 50,087	$ -	$ -	$ 50,087
Fund 49 - Debt Service Fund for Blended Component Units	$ 8,735,852	$ 8,309,620	$ 7,193,602	$ 9,851,870
Fund 71 - Retiree Benefit Fund	$ 7,264	$ 125	$ -	$ 7,389
Fund 73 - Foundation Private-Purpose Trust Fund	$ 165,080	$ 2,500	$ -	$ 167,580

Next Steps - 2022-23 Budget Development

- Governor's 2022-23 State Budget Proposals – January 2022
- 2022-23 New Student Registration, Enrollment and Staffing Projections – January & February 2022
- Presentation of Information from District LCAP Committee for 2022-23 – January & February 2022
- Second Interim Report - March 2022
- District Attendance Reporting Period (P-2) – April 2022
  - Actual P-2 ADA will be used to update, if necessary, enrollment and ADA projections for 2021-22, 2022-23 and 2023-24
- Governor's May Revision – May 2022 - used to update the 2022-23 Adopted Budget
- 2022-23 Budget Adoption and LCAP Approval – By June 30, 2022

Recommend Approval of 2021-22 First Interim Budget



QUESTIONS & COMMENTS

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: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 21, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Carrie Carlson Telephone: (916) 645-6350

Title: Director of Business Services E-mail: ccarlson@wpusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund			G	
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	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
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	G	G	G	G
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
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				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	67,758,939.00	67,758,939.00	4,963,549.99	67,572,684.00	(186,255.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,358,942.00	1,358,942.00	0.00	1,449,496.00	90,554.00	6.7%
4) Other Local Revenue		8600-8799	1,452,839.00	1,452,839.00	182,771.62	1,762,814.00	309,975.00	21.3%
5) TOTAL, REVENUES			70,570,720.00	70,570,720.00	5,146,321.61	70,784,994.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,448,884.00	30,448,884.00	9,760,054.09	30,437,572.00	11,312.00	0.0%
2) Classified Salaries		2000-2999	6,775,353.00	6,775,353.00	2,094,748.07	6,852,099.00	(76,746.00)	-1.1%
3) Employee Benefits		3000-3999	14,756,203.00	14,756,203.00	4,601,903.62	14,196,734.00	559,469.00	3.8%
4) Books and Supplies		4000-4999	4,167,850.00	4,167,850.00	646,502.79	7,286,986.00	(3,119,136.00)	-74.8%
5) Services and Other Operating Expenditures		5000-5999	5,070,105.00	5,070,105.00	1,967,363.73	5,966,845.00	(896,740.00)	-17.7%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	23,922.52	137,870.00	(117,870.00)	-589.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,094,510.00)	(1,094,510.00)	0.00	(1,441,213.00)	346,703.00	-31.7%
9) TOTAL, EXPENDITURES			60,168,885.00	60,168,885.00	19,094,494.82	63,461,893.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,401,835.00	10,401,835.00	(13,948,173.21)	7,323,101.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	256,881.00	256,881.00	0.00	87,016.00	169,865.00	66.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,227,610.00)	(12,227,610.00)	0.00	(11,681,716.00)	545,894.00	-4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,484,491.00)	(12,484,491.00)	0.00	(11,768,732.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,082,656.00)	(2,082,656.00)	(13,948,173.21)	(4,445,631.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,505,429.00	11,505,429.00		14,400,310.00	2,894,881.00	25.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,505,429.00	11,505,429.00		14,400,310.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,505,429.00	11,505,429.00		14,400,310.00		
2) Ending Balance, June 30 (E + F1e)			9,422,773.00	9,422,773.00		9,954,679.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	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	2,609,550.00	2,609,550.00		3,042,696.00		
Unassigned/Unappropriated Amount		9790	6,808,223.00	6,808,223.00		6,906,983.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,032,701.00	25,032,701.00	7,846,732.00	22,735,134.00	(2,297,567.00)	-9.2%
Education Protection Account State Aid - Current Year		8012	1,393,246.00	1,393,246.00	348,321.00	1,393,268.00	22.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	332,958.00	332,958.00	13.16	335,485.00	2,527.00	0.8%
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	27.00	27.00	New
County & District Taxes								
Secured Roll Taxes		8041	51,776,083.00	51,776,083.00	(207.79)	53,233,469.00	1,457,386.00	2.8%
Unsecured Roll Taxes		8042	1,170,621.00	1,170,621.00	1,042,026.03	1,165,901.00	(4,720.00)	-0.4%
Prior Years' Taxes		8043	0.00	0.00	(24.64)	6,190.00	6,190.00	New
Supplemental Taxes		8044	605,538.00	605,538.00	19,819.73	873,037.00	267,499.00	44.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,107,117.00	2,107,117.00	0.00	2,269,858.00	162,741.00	7.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	714,713.00	714,713.00	New
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			82,418,264.00	82,418,264.00	9,256,679.49	82,727,082.00	308,818.00	0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,659,325.00)	(14,659,325.00)	(4,293,129.50)	(15,154,398.00)	(495,073.00)	3.4%
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			67,758,939.00	67,758,939.00	4,963,549.99	67,572,684.00	(186,255.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	292,847.00	292,847.00	0.00	292,847.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,044,852.00	1,044,852.00	0.00	1,135,406.00	90,554.00	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	21,243.00	21,243.00	0.00	21,243.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,358,942.00	1,358,942.00	0.00	1,449,496.00	90,554.00	6.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	12.50	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	25,000.00	25,000.00	5,946.00	105,000.00	80,000.00	320.0%
Interest		8660	489,839.00	489,839.00	8,980.70	520,884.00	31,045.00	6.3%
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	40,000.00	40,000.00	22,948.20	40,000.00	0.00	0.0%
Interagency Services		8677	248,000.00	248,000.00	12,926.90	260,927.00	12,927.00	5.2%
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	650,000.00	650,000.00	131,957.32	836,003.00	186,003.00	28.6%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,452,839.00	1,452,839.00	182,771.62	1,762,814.00	309,975.00	21.3%
TOTAL, REVENUES			70,570,720.00	70,570,720.00	5,146,321.61	70,784,994.00	214,274.00	0.3%

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Certificated Teachers' Salaries		1100	25,719,849.00	25,719,849.00	8,201,760.30	25,676,957.00	42,892.00	0.2%
Certificated Pupil Support Salaries		1200	1,432,467.00	1,432,467.00	468,649.58	1,437,723.00	(5,256.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,245,152.00	3,245,152.00	1,089,644.21	3,271,476.00	(26,324.00)	-0.8%
Other Certificated Salaries		1900	51,416.00	51,416.00	0.00	51,416.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			30,448,884.00	30,448,884.00	9,760,054.09	30,437,572.00	11,312.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	110,387.00	110,387.00	40,696.79	153,519.00	(43,132.00)	-39.1%
Classified Support Salaries		2200	2,287,071.00	2,287,071.00	641,310.42	2,261,225.00	25,846.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	623,772.00	623,772.00	189,586.68	571,463.00	52,309.00	8.4%
Clerical, Technical and Office Salaries		2400	3,192,161.00	3,192,161.00	1,040,886.72	3,270,213.00	(78,052.00)	-2.4%
Other Classified Salaries		2900	561,962.00	561,962.00	182,267.46	595,679.00	(33,717.00)	-6.0%
TOTAL, CLASSIFIED SALARIES			6,775,353.00	6,775,353.00	2,094,748.07	6,852,099.00	(76,746.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,077,051.00	5,077,051.00	1,618,335.97	5,025,007.00	52,044.00	1.0%
PERS		3201-3202	1,419,087.00	1,419,087.00	458,638.24	1,463,318.00	(44,231.00)	-3.1%
OASDI/Medicare/Alternative		3301-3302	952,663.00	952,663.00	299,182.62	965,793.00	(13,130.00)	-1.4%
Health and Welfare Benefits		3401-3402	5,721,190.00	5,721,190.00	1,780,470.69	5,443,080.00	278,110.00	4.9%
Unemployment Insurance		3501-3502	447,538.00	447,538.00	57,595.70	186,765.00	260,773.00	58.3%
Workers' Compensation		3601-3602	491,102.00	491,102.00	155,028.22	490,286.00	816.00	0.2%
OPEB, Allocated		3701-3702	181,798.00	181,798.00	88,918.46	182,098.00	(300.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	465,774.00	465,774.00	143,733.72	440,387.00	25,387.00	5.5%
TOTAL, EMPLOYEE BENEFITS			14,756,203.00	14,756,203.00	4,601,903.62	14,196,734.00	559,469.00	3.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	300,000.00	27,813.48	768,288.00	(468,288.00)	-156.1%
Books and Other Reference Materials		4200	0.00	0.00	16,837.88	94,070.00	(94,070.00)	New
Materials and Supplies		4300	3,659,450.00	3,659,450.00	490,197.17	5,789,072.00	(2,129,622.00)	-58.2%
Noncapitalized Equipment		4400	208,400.00	208,400.00	111,654.26	635,556.00	(427,156.00)	-205.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,167,850.00	4,167,850.00	646,502.79	7,286,986.00	(3,119,136.00)	-74.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	79,999.00	79,999.00	61,503.10	168,471.00	(88,472.00)	-110.6%
Dues and Memberships		5300	49,876.00	49,876.00	16,079.00	22,007.00	27,869.00	55.9%
Insurance		5400-5450	1,096,178.00	1,096,178.00	257,868.75	1,096,178.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,295,700.00	2,295,700.00	766,649.98	2,295,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,325.00	99,325.00	79,957.45	233,217.00	(133,892.00)	-134.8%
Transfers of Direct Costs		5710	(510,694.00)	(510,694.00)	0.00	(204,433.00)	(306,261.00)	60.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,823,221.00	1,823,221.00	744,160.10	2,218,905.00	(395,684.00)	-21.7%
Communications		5900	136,500.00	136,500.00	41,145.35	136,800.00	(300.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,070,105.00	5,070,105.00	1,967,363.73	5,966,845.00	(896,740.00)	-17.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	10,980.00	10,980.00	(10,980.00)	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	20,000.00	20,000.00	12,942.52	126,890.00	(106,890.00)	-534.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	23,922.52	137,870.00	(117,870.00)	-589.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	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)			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(973,234.00)	(973,234.00)	0.00	(1,359,167.00)	385,933.00	-39.7%
Transfers of Indirect Costs - Interfund		7350	(121,276.00)	(121,276.00)	0.00	(82,046.00)	(39,230.00)	32.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,094,510.00)	(1,094,510.00)	0.00	(1,441,213.00)	346,703.00	-31.7%
TOTAL, EXPENDITURES			60,168,885.00	60,168,885.00	19,094,494.82	63,461,893.00	(3,293,008.00)	-5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	231,521.00	231,521.00	0.00	61,656.00	169,865.00	73.4%
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			256,881.00	256,881.00	0.00	87,016.00	169,865.00	66.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(12,227,610.00)	(12,227,610.00)	0.00	(11,681,716.00)	545,894.00	-4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,227,610.00)	(12,227,610.00)	0.00	(11,681,716.00)	545,894.00	-4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,484,491.00)	(12,484,491.00)	0.00	(11,768,732.00)	715,759.00	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,171,658.00	1,171,658.00	0.00	1,258,519.00	86,861.00	7.4%
2) Federal Revenue		8100-8299	2,450,016.00	2,450,016.00	166,327.03	9,521,913.00	7,071,897.00	288.6%
3) Other State Revenue		8300-8599	5,036,819.00	5,036,819.00	384,206.90	9,233,752.00	4,196,933.00	83.3%
4) Other Local Revenue		8600-8799	3,303,973.00	3,303,973.00	995,045.00	3,940,123.00	636,150.00	19.3%
5) TOTAL, REVENUES			11,962,466.00	11,962,466.00	1,545,578.93	23,954,307.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,408,470.00	6,408,470.00	2,556,347.16	7,372,021.00	(963,551.00)	-15.0%
2) Classified Salaries		2000-2999	4,579,199.00	4,579,199.00	1,513,106.39	4,795,332.00	(216,133.00)	-4.7%
3) Employee Benefits		3000-3999	8,594,478.00	8,594,478.00	1,636,478.61	8,737,232.00	(142,754.00)	-1.7%
4) Books and Supplies		4000-4999	903,927.00	903,927.00	1,008,930.01	7,360,479.00	(6,456,552.00)	-714.3%
5) Services and Other Operating Expenditures		5000-5999	3,062,777.00	3,062,777.00	1,577,409.61	4,357,756.00	(1,294,979.00)	-42.3%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	940,658.66	1,895,154.00	(1,855,154.00)	-4637.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,997,140.00	1,997,140.00	0.00	1,997,140.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	973,234.00	973,234.00	0.00	1,359,167.00	(385,933.00)	-39.7%
9) TOTAL, EXPENDITURES			26,559,225.00	26,559,225.00	9,232,930.44	37,874,281.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,596,759.00)	(14,596,759.00)	(7,687,351.51)	(13,919,974.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	12,227,610.00	12,227,610.00	0.00	11,681,716.00	(545,894.00)	-4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,227,610.00	12,227,610.00	0.00	11,681,716.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,369,149.00)	(2,369,149.00)	(7,687,351.51)	(2,238,258.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,095,531.00	11,095,531.00		6,039,925.00	(5,055,606.00)	-45.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,095,531.00	11,095,531.00		6,039,925.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,095,531.00	11,095,531.00		6,039,925.00		
2) Ending Balance, June 30 (E + F1e)			8,726,382.00	8,726,382.00		3,801,667.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,975,048.00	8,975,048.00		3,801,667.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(248,666.00)	(248,666.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,171,658.00	1,171,658.00	0.00	1,258,519.00	86,861.00	7.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,171,658.00	1,171,658.00	0.00	1,258,519.00	86,861.00	7.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,211,424.00	1,211,424.00	0.00	1,258,519.00	47,095.00	3.9%
Special Education Discretionary Grants		8182	135,228.00	135,228.00	0.00	147,034.00	11,806.00	8.7%
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	671,064.00	671,064.00	0.00	935,826.00	264,762.00	39.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	148,894.00	148,894.00	42,307.00	168,651.00	19,757.00	13.3%

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	66,581.00	66,581.00	0.00	125,466.00	58,885.00	88.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	153,729.00	153,729.00	0.00	335,792.00	182,063.00	118.4%
Career and Technical Education	3500-3599	8290	45,227.00	45,227.00	31,464.72	45,227.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,869.00	17,869.00	92,555.31	6,505,398.00	6,487,529.00	36306.1%
TOTAL, FEDERAL REVENUE			2,450,016.00	2,450,016.00	166,327.03	9,521,913.00	7,071,897.00	288.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	341,318.00	341,318.00	0.00	452,769.00	111,451.00	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	439,395.00	439,395.00	0.00	654,723.00	215,328.00	49.0%
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	194,297.00	194,297.00	0.00	277,893.00	83,596.00	43.0%
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	4,061,809.00	4,061,809.00	384,206.90	7,848,367.00	3,786,558.00	93.2%
TOTAL, OTHER STATE REVENUE			5,036,819.00	5,036,819.00	384,206.90	9,233,752.00	4,196,933.00	83.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	350,000.00	350,000.00	0.00	350,000.00	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	0.00	0.00	0.00	17,940.00	17,940.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,463.00	30,463.00	20,191.00	59,484.00	29,021.00	95.3%
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	2,923,510.00	2,923,510.00	974,854.00	3,512,699.00	589,189.00	20.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,303,973.00	3,303,973.00	995,045.00	3,940,123.00	636,150.00	19.3%
TOTAL, REVENUES			11,962,466.00	11,962,466.00	1,545,578.93	23,954,307.00	11,991,841.00	100.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,192,569.00	5,192,569.00	1,994,626.09	5,746,567.00	(553,998.00)	-10.7%
Certificated Pupil Support Salaries		1200	544,478.00	544,478.00	255,864.13	762,978.00	(218,500.00)	-40.1%
Certificated Supervisors' and Administrators' Salaries		1300	432,691.00	432,691.00	237,710.41	642,166.00	(209,475.00)	-48.4%
Other Certificated Salaries		1900	238,732.00	238,732.00	68,146.53	220,310.00	18,422.00	7.7%
TOTAL, CERTIFICATED SALARIES			6,408,470.00	6,408,470.00	2,556,347.16	7,372,021.00	(963,551.00)	-15.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,628,539.00	2,628,539.00	825,051.27	2,753,113.00	(124,574.00)	-4.7%
Classified Support Salaries		2200	812,892.00	812,892.00	296,914.89	877,893.00	(65,001.00)	-8.0%
Classified Supervisors' and Administrators' Salaries		2300	790,204.00	790,204.00	250,385.55	781,374.00	8,830.00	1.1%
Clerical, Technical and Office Salaries		2400	283,631.00	283,631.00	117,617.07	313,703.00	(30,072.00)	-10.6%
Other Classified Salaries		2900	63,933.00	63,933.00	23,137.61	69,249.00	(5,316.00)	-8.3%
TOTAL, CLASSIFIED SALARIES			4,579,199.00	4,579,199.00	1,513,106.39	4,795,332.00	(216,133.00)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,606,579.00	4,606,579.00	397,870.64	4,722,945.00	(116,366.00)	-2.5%
PERS		3201-3202	914,022.00	914,022.00	307,285.37	979,472.00	(65,450.00)	-7.2%
OASDI/Medicare/Alternative		3301-3302	429,951.00	429,951.00	147,779.73	460,251.00	(30,300.00)	-7.0%
Health and Welfare Benefits		3401-3402	2,255,251.00	2,255,251.00	670,185.69	2,224,037.00	31,214.00	1.4%
Unemployment Insurance		3501-3502	129,950.00	129,950.00	19,646.73	68,295.00	61,655.00	47.4%
Workers' Compensation		3601-3602	142,823.00	142,823.00	52,799.83	157,725.00	(14,902.00)	-10.4%
OPEB, Allocated		3701-3702	0.00	0.00	1,407.99	1,408.00	(1,408.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	115,902.00	115,902.00	39,502.63	123,099.00	(7,197.00)	-6.2%
TOTAL, EMPLOYEE BENEFITS			8,594,478.00	8,594,478.00	1,636,478.61	8,737,232.00	(142,754.00)	-1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	311,318.00	311,318.00	610,810.46	875,976.00	(564,658.00)	-181.4%
Books and Other Reference Materials		4200	10,000.00	10,000.00	46,568.25	70,000.00	(60,000.00)	-600.0%
Materials and Supplies		4300	564,059.00	564,059.00	250,079.48	6,019,652.00	(5,455,593.00)	-967.2%
Noncapitalized Equipment		4400	18,550.00	18,550.00	101,471.82	394,851.00	(376,301.00)	-2028.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			903,927.00	903,927.00	1,008,930.01	7,360,479.00	(6,456,552.00)	-714.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	43,197.00	43,197.00	16,026.62	126,996.00	(83,799.00)	-194.0%
Dues and Memberships		5300	800.00	800.00	0.00	971.00	(171.00)	-21.4%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,000.00	11,000.00	5,015.18	11,500.00	(500.00)	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,145.00	112,145.00	162,271.48	284,898.00	(172,753.00)	-154.0%
Transfers of Direct Costs		5710	510,694.00	510,694.00	0.00	204,433.00	306,261.00	60.0%
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	2,378,941.00	2,378,941.00	1,267,962.53	3,604,988.00	(1,226,047.00)	-51.5%
Communications		5900	6,000.00	6,000.00	126,133.80	123,970.00	(117,970.00)	-1966.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,062,777.00	3,062,777.00	1,577,409.61	4,357,756.00	(1,294,979.00)	-42.3%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	857,334.00	1,555,983.00	(1,555,983.00)	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	40,000.00	40,000.00	83,324.66	339,171.00	(299,171.00)	-747.9%
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			40,000.00	40,000.00	940,658.66	1,895,154.00	(1,855,154.00)	-4637.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,997,140.00	1,997,140.00	0.00	1,997,140.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,997,140.00	1,997,140.00	0.00	1,997,140.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	973,234.00	973,234.00	0.00	1,359,167.00	(385,933.00)	-39.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			973,234.00	973,234.00	0.00	1,359,167.00	(385,933.00)	-39.7%
TOTAL, EXPENDITURES			26,559,225.00	26,559,225.00	9,232,930.44	37,874,281.00	(11,315,056.00)	-42.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	12,227,610.00	12,227,610.00	0.00	11,681,716.00	(545,894.00)	-4.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			12,227,610.00	12,227,610.00	0.00	11,681,716.00	(545,894.00)	-4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,227,610.00	12,227,610.00	0.00	11,681,716.00	545,894.00	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	68,930,597.00	68,930,597.00	4,963,549.99	68,831,203.00	(99,394.00)	-0.1%
2) Federal Revenue		8100-8299	2,450,016.00	2,450,016.00	166,327.03	9,521,913.00	7,071,897.00	288.6%
3) Other State Revenue		8300-8599	6,395,761.00	6,395,761.00	384,206.90	10,683,248.00	4,287,487.00	67.0%
4) Other Local Revenue		8600-8799	4,756,812.00	4,756,812.00	1,177,816.62	5,702,937.00	946,125.00	19.9%
5) TOTAL, REVENUES			82,533,186.00	82,533,186.00	6,691,900.54	94,739,301.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	36,857,354.00	36,857,354.00	12,316,401.25	37,809,593.00	(952,239.00)	-2.6%
2) Classified Salaries		2000-2999	11,354,552.00	11,354,552.00	3,607,854.46	11,647,431.00	(292,879.00)	-2.6%
3) Employee Benefits		3000-3999	23,350,681.00	23,350,681.00	6,238,382.23	22,933,966.00	416,715.00	1.8%
4) Books and Supplies		4000-4999	5,071,777.00	5,071,777.00	1,655,432.80	14,647,465.00	(9,575,688.00)	-188.8%
5) Services and Other Operating Expenditures		5000-5999	8,132,882.00	8,132,882.00	3,544,773.34	10,324,601.00	(2,191,719.00)	-26.9%
6) Capital Outlay		6000-6999	60,000.00	60,000.00	964,581.18	2,033,024.00	(1,973,024.00)	-3288.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,022,140.00	2,022,140.00	0.00	2,022,140.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(121,276.00)	(121,276.00)	0.00	(82,046.00)	(39,230.00)	32.3%
9) TOTAL, EXPENDITURES			86,728,110.00	86,728,110.00	28,327,425.26	101,336,174.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,194,924.00)	(4,194,924.00)	(21,635,524.72)	(6,596,873.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	256,881.00	256,881.00	0.00	87,016.00	169,865.00	66.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(256,881.00)	(256,881.00)	0.00	(87,016.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,451,805.00)	(4,451,805.00)	(21,635,524.72)	(6,683,889.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,600,960.00	22,600,960.00		20,440,235.00	(2,160,725.00)	-9.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,600,960.00	22,600,960.00		20,440,235.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,600,960.00	22,600,960.00		20,440,235.00		
2) Ending Balance, June 30 (E + F1e)			18,149,155.00	18,149,155.00		13,756,346.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,975,048.00	8,975,048.00		3,801,667.00		
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	2,609,550.00	2,609,550.00		3,042,696.00		
Unassigned/Unappropriated Amount		9790	6,559,557.00	6,559,557.00		6,906,983.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	25,032,701.00	25,032,701.00	7,846,732.00	22,735,134.00	(2,297,567.00)	-9.2%
Education Protection Account State Aid - Current Year		8012	1,393,246.00	1,393,246.00	348,321.00	1,393,268.00	22.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	332,958.00	332,958.00	13.16	335,485.00	2,527.00	0.8%
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	27.00	27.00	New
County & District Taxes								
Secured Roll Taxes		8041	51,776,083.00	51,776,083.00	(207.79)	53,233,469.00	1,457,386.00	2.8%
Unsecured Roll Taxes		8042	1,170,621.00	1,170,621.00	1,042,026.03	1,165,901.00	(4,720.00)	-0.4%
Prior Years' Taxes		8043	0.00	0.00	(24.64)	6,190.00	6,190.00	New
Supplemental Taxes		8044	605,538.00	605,538.00	19,819.73	873,037.00	267,499.00	44.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,107,117.00	2,107,117.00	0.00	2,269,858.00	162,741.00	7.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	714,713.00	714,713.00	New
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			82,418,264.00	82,418,264.00	9,256,679.49	82,727,082.00	308,818.00	0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,659,325.00)	(14,659,325.00)	(4,293,129.50)	(15,154,398.00)	(495,073.00)	3.4%
Property Taxes Transfers		8097	1,171,658.00	1,171,658.00	0.00	1,258,519.00	86,861.00	7.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			68,930,597.00	68,930,597.00	4,963,549.99	68,831,203.00	(99,394.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,211,424.00	1,211,424.00	0.00	1,258,519.00	47,095.00	3.9%
Special Education Discretionary Grants		8182	135,228.00	135,228.00	0.00	147,034.00	11,806.00	8.7%
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	671,064.00	671,064.00	0.00	935,826.00	264,762.00	39.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	148,894.00	148,894.00	42,307.00	168,651.00	19,757.00	13.3%

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	66,581.00	66,581.00	0.00	125,466.00	58,885.00	88.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	153,729.00	153,729.00	0.00	335,792.00	182,063.00	118.4%
Career and Technical Education	3500-3599	8290	45,227.00	45,227.00	31,464.72	45,227.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,869.00	17,869.00	92,555.31	6,505,398.00	6,487,529.00	36306.1%
TOTAL, FEDERAL REVENUE			2,450,016.00	2,450,016.00	166,327.03	9,521,913.00	7,071,897.00	288.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	292,847.00	292,847.00	0.00	292,847.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,386,170.00	1,386,170.00	0.00	1,588,175.00	202,005.00	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	439,395.00	439,395.00	0.00	654,723.00	215,328.00	49.0%
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	194,297.00	194,297.00	0.00	277,893.00	83,596.00	43.0%
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	4,083,052.00	4,083,052.00	384,206.90	7,869,610.00	3,786,558.00	92.7%
TOTAL, OTHER STATE REVENUE			6,395,761.00	6,395,761.00	384,206.90	10,683,248.00	4,287,487.00	67.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	350,000.00	350,000.00	0.00	350,000.00	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	12.50	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	25,000.00	25,000.00	5,946.00	105,000.00	80,000.00	320.0%
Interest		8660	489,839.00	489,839.00	8,980.70	520,884.00	31,045.00	6.3%
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	40,000.00	40,000.00	22,948.20	40,000.00	0.00	0.0%
Interagency Services		8677	248,000.00	248,000.00	12,926.90	278,867.00	30,867.00	12.4%
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	680,463.00	680,463.00	152,148.32	895,487.00	215,024.00	31.6%
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	2,923,510.00	2,923,510.00	974,854.00	3,512,699.00	589,189.00	20.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,756,812.00	4,756,812.00	1,177,816.62	5,702,937.00	946,125.00	19.9%
TOTAL, REVENUES			82,533,186.00	82,533,186.00	6,691,900.54	94,739,301.00	12,206,115.00	14.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,912,418.00	30,912,418.00	10,196,386.39	31,423,524.00	(511,106.00)	-1.7%
Certificated Pupil Support Salaries		1200	1,976,945.00	1,976,945.00	724,513.71	2,200,701.00	(223,756.00)	-11.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,677,843.00	3,677,843.00	1,327,354.62	3,913,642.00	(235,799.00)	-6.4%
Other Certificated Salaries		1900	290,148.00	290,148.00	68,146.53	271,726.00	18,422.00	6.3%
TOTAL, CERTIFICATED SALARIES			36,857,354.00	36,857,354.00	12,316,401.25	37,809,593.00	(952,239.00)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,738,926.00	2,738,926.00	865,748.06	2,906,632.00	(167,706.00)	-6.1%
Classified Support Salaries		2200	3,099,963.00	3,099,963.00	938,225.31	3,139,118.00	(39,155.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	1,413,976.00	1,413,976.00	439,972.23	1,352,837.00	61,139.00	4.3%
Clerical, Technical and Office Salaries		2400	3,475,792.00	3,475,792.00	1,158,503.79	3,583,916.00	(108,124.00)	-3.1%
Other Classified Salaries		2900	625,895.00	625,895.00	205,405.07	664,928.00	(39,033.00)	-6.2%
TOTAL, CLASSIFIED SALARIES			11,354,552.00	11,354,552.00	3,607,854.46	11,647,431.00	(292,879.00)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,683,630.00	9,683,630.00	2,016,206.61	9,747,952.00	(64,322.00)	-0.7%
PERS		3201-3202	2,333,109.00	2,333,109.00	765,923.61	2,442,790.00	(109,681.00)	-4.7%
OASDI/Medicare/Alternative		3301-3302	1,382,614.00	1,382,614.00	446,962.35	1,426,044.00	(43,430.00)	-3.1%
Health and Welfare Benefits		3401-3402	7,976,441.00	7,976,441.00	2,450,656.38	7,667,117.00	309,324.00	3.9%
Unemployment Insurance		3501-3502	577,488.00	577,488.00	77,242.43	255,060.00	322,428.00	55.8%
Workers' Compensation		3601-3602	633,925.00	633,925.00	207,828.05	648,011.00	(14,086.00)	-2.2%
OPEB, Allocated		3701-3702	181,798.00	181,798.00	90,326.45	183,506.00	(1,708.00)	-0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	581,676.00	581,676.00	183,236.35	563,486.00	18,190.00	3.1%
TOTAL, EMPLOYEE BENEFITS			23,350,681.00	23,350,681.00	6,238,382.23	22,933,966.00	416,715.00	1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	611,318.00	611,318.00	638,623.94	1,644,264.00	(1,032,946.00)	-169.0%
Books and Other Reference Materials		4200	10,000.00	10,000.00	63,406.13	164,070.00	(154,070.00)	-1540.7%
Materials and Supplies		4300	4,223,509.00	4,223,509.00	740,276.65	11,808,724.00	(7,585,215.00)	-179.6%
Noncapitalized Equipment		4400	226,950.00	226,950.00	213,126.08	1,030,407.00	(803,457.00)	-354.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,071,777.00	5,071,777.00	1,655,432.80	14,647,465.00	(9,575,688.00)	-188.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	123,196.00	123,196.00	77,529.72	295,467.00	(172,271.00)	-139.8%
Dues and Memberships		5300	50,676.00	50,676.00	16,079.00	22,978.00	27,698.00	54.7%
Insurance		5400-5450	1,096,178.00	1,096,178.00	257,868.75	1,096,178.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,306,700.00	2,306,700.00	771,665.16	2,307,200.00	(500.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,470.00	211,470.00	242,228.93	518,115.00	(306,645.00)	-145.0%
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	4,202,162.00	4,202,162.00	2,012,122.63	5,823,893.00	(1,621,731.00)	-38.6%
Communications		5900	142,500.00	142,500.00	167,279.15	260,770.00	(118,270.00)	-83.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,132,882.00	8,132,882.00	3,544,773.34	10,324,601.00	(2,191,719.00)	-26.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	10,980.00	10,980.00	(10,980.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	857,334.00	1,555,983.00	(1,555,983.00)	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	60,000.00	60,000.00	96,267.18	466,061.00	(406,061.00)	-676.8%
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			60,000.00	60,000.00	964,581.18	2,033,024.00	(1,973,024.00)	-3288.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,997,140.00	1,997,140.00	0.00	1,997,140.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,022,140.00	2,022,140.00	0.00	2,022,140.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(121,276.00)	(121,276.00)	0.00	(82,046.00)	(39,230.00)	32.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(121,276.00)	(121,276.00)	0.00	(82,046.00)	(39,230.00)	32.3%
TOTAL, EXPENDITURES			86,728,110.00	86,728,110.00	28,327,425.26	101,336,174.00	(14,608,064.00)	-16.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	231,521.00	231,521.00	0.00	61,656.00	169,865.00	73.4%
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			256,881.00	256,881.00	0.00	87,016.00	169,865.00	66.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(256,881.00)	(256,881.00)	0.00	(87,016.00)	(169,865.00)	-66.1%

Resource	Description	2021-22 Projected Year Totals
5640	Medi-Cal Billing Option	77,963.00
6010	After School Education and Safety (ASES)	1.00
6300	Lottery: Instructional Materials	1.00
7311	Classified School Employee Professional De	31,351.00
8150	Ongoing & Major Maintenance Account (RM/	799,079.00
9010	Other Restricted Local	2,893,272.00
Total, Restricted Balance		3,801,667.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	86,640.00	86,640.00	(13,019.77)	86,640.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(4.77)	0.00	0.00	0.0%
5) TOTAL, REVENUES			86,640.00	86,640.00	(13,024.54)	86,640.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,794.00	63,794.00	9,400.27	63,794.00	0.00	0.0%
3) Employee Benefits		3000-3999	39,469.00	39,469.00	5,956.36	39,469.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,627.00	1,627.00	0.00	1,627.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	49.95	1,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,110.00	6,110.00	0.00	6,110.00	0.00	0.0%
9) TOTAL, EXPENDITURES			112,000.00	112,000.00	15,406.58	112,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,360.00)	(25,360.00)	(28,431.12)	(25,360.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,360.00	25,360.00	0.00	25,360.00	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			25,360.00	25,360.00	0.00	25,360.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(28,431.12)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00		22,908.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,908.00	22,908.00		22,908.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00		22,908.00		
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00		22,908.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	22,908.00	22,908.00		22,908.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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%
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	86,640.00	86,640.00	(13,019.77)	86,640.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			86,640.00	86,640.00	(13,019.77)	86,640.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	0.00	0.00	(4.77)	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(4.77)	0.00	0.00	0.0%
TOTAL, REVENUES			86,640.00	86,640.00	(13,024.54)	86,640.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,469.00	29,469.00	2,625.31	29,469.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,000.00	14,000.00	0.00	14,000.00	0.00	0.0%
Other Classified Salaries		2900	20,325.00	20,325.00	6,774.96	20,325.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,794.00	63,794.00	9,400.27	63,794.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	14,331.00	14,331.00	2,058.90	14,331.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,880.00	4,880.00	719.12	4,880.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,016.00	18,016.00	2,942.67	18,016.00	0.00	0.0%
Unemployment Insurance		3501-3502	785.00	785.00	46.98	785.00	0.00	0.0%
Workers' Compensation		3601-3602	861.00	861.00	126.87	861.00	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	596.00	596.00	61.82	596.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,469.00	39,469.00	5,956.36	39,469.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,627.00	1,627.00	0.00	1,627.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,627.00	1,627.00	0.00	1,627.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	49.95	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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			1,000.00	1,000.00	49.95	1,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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%
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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	6,110.00	6,110.00	0.00	6,110.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,110.00	6,110.00	0.00	6,110.00	0.00	0.0%
TOTAL, EXPENDITURES			112,000.00	112,000.00	15,406.58	112,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,360.00	25,360.00	0.00	25,360.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	22,908.00
Total, Restricted Balance		22,908.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	10.38	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	10.38	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	10.38	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	10.38	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,186.00	11,186.00		11,271.00	85.00	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,186.00	11,186.00		11,271.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,186.00	11,186.00		11,271.00		
2) Ending Balance, June 30 (E + F1e)			11,186.00	11,186.00		11,271.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,186.00	11,186.00		11,271.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	0.00	0.00	10.38	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								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	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			0.00	0.00	10.38	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	10.38	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	11,271.00
Total, Restricted Balance		11,271.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,437,000.00	1,437,000.00	267,348.54	2,500,000.00	1,063,000.00	74.0%
3) Other State Revenue		8300-8599	76,000.00	76,000.00	17,749.70	140,000.00	64,000.00	84.2%
4) Other Local Revenue		8600-8799	180,000.00	180,000.00	(5,546.92)	(10,000.00)	(190,000.00)	-105.6%
5) TOTAL, REVENUES			1,693,000.00	1,693,000.00	279,551.32	2,630,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	857,032.00	857,032.00	229,987.98	830,934.00	26,098.00	3.0%
3) Employee Benefits		3000-3999	427,973.00	427,973.00	108,206.51	356,295.00	71,678.00	16.7%
4) Books and Supplies		4000-4999	667,190.00	667,190.00	340,390.22	1,551,220.00	(884,030.00)	-132.5%
5) Services and Other Operating Expenditures		5000-5999	43,750.00	43,750.00	16,697.41	63,750.00	(20,000.00)	-45.7%
6) Capital Outlay		6000-6999	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	115,166.00	115,166.00	0.00	75,936.00	39,230.00	34.1%
9) TOTAL, EXPENDITURES			2,236,111.00	2,236,111.00	695,282.12	3,003,135.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(543,111.00)	(543,111.00)	(415,730.80)	(373,135.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	231,521.00	231,521.00	0.00	61,656.00	(169,865.00)	-73.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			231,521.00	231,521.00	0.00	61,656.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(311,590.00)	(311,590.00)	(415,730.80)	(311,479.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	395,788.00	395,788.00		638,249.00	242,461.00	61.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			395,788.00	395,788.00		638,249.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			395,788.00	395,788.00		638,249.00		
2) Ending Balance, June 30 (E + F1e)			84,198.00	84,198.00		326,770.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	84,198.00	84,198.00		326,770.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,437,000.00	1,437,000.00	267,348.54	2,500,000.00	1,063,000.00	74.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,437,000.00	1,437,000.00	267,348.54	2,500,000.00	1,063,000.00	74.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	76,000.00	76,000.00	17,749.70	140,000.00	64,000.00	84.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,000.00	76,000.00	17,749.70	140,000.00	64,000.00	84.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	180,000.00	180,000.00	(6,490.82)	(12,000.00)	(192,000.00)	-106.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	190.81	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								
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	753.09	2,000.00	2,000.00	New
TOTAL, OTHER LOCAL REVENUE			180,000.00	180,000.00	(5,546.92)	(10,000.00)	(190,000.00)	-105.6%
TOTAL, REVENUES			1,693,000.00	1,693,000.00	279,551.32	2,630,000.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	718,437.00	718,437.00	181,882.90	685,865.00	32,572.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	106,187.00	106,187.00	35,395.68	106,187.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	32,408.00	32,408.00	12,909.40	38,882.00	(6,474.00)	-20.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			857,032.00	857,032.00	229,987.98	830,934.00	26,098.00	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	148,914.00	148,914.00	42,106.10	132,829.00	16,085.00	10.8%
OASDI/Medicare/Alternative		3301-3302	64,233.00	64,233.00	17,090.97	62,147.00	2,086.00	3.2%
Health and Welfare Benefits		3401-3402	189,803.00	189,803.00	43,868.26	142,652.00	47,151.00	24.8%
Unemployment Insurance		3501-3502	10,328.00	10,328.00	1,117.00	4,061.00	6,267.00	60.7%
Workers' Compensation		3601-3602	11,303.00	11,303.00	3,004.76	10,933.00	370.00	3.3%
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	3,392.00	3,392.00	1,019.42	3,673.00	(281.00)	-8.3%
TOTAL, EMPLOYEE BENEFITS			427,973.00	427,973.00	108,206.51	356,295.00	71,678.00	16.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	69,720.00	69,720.00	44,593.08	94,720.00	(25,000.00)	-35.9%
Noncapitalized Equipment		4400	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Food		4700	557,470.00	557,470.00	295,797.14	1,416,500.00	(859,030.00)	-154.1%
TOTAL, BOOKS AND SUPPLIES			667,190.00	667,190.00	340,390.22	1,551,220.00	(884,030.00)	-132.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	750.00	750.00	0.00	750.00	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	20,000.00	20,000.00	15,840.83	30,000.00	(10,000.00)	-50.0%
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	20,000.00	20,000.00	856.58	30,000.00	(10,000.00)	-50.0%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,750.00	43,750.00	16,697.41	63,750.00	(20,000.00)	-45.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	125,000.00	125,000.00	0.00	125,000.00	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			125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	115,166.00	115,166.00	0.00	75,936.00	39,230.00	34.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			115,166.00	115,166.00	0.00	75,936.00	39,230.00	34.1%
TOTAL, EXPENDITURES			2,236,111.00	2,236,111.00	695,282.12	3,003,135.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	231,521.00	231,521.00	0.00	61,656.00	(169,865.00)	-73.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			231,521.00	231,521.00	0.00	61,656.00	(169,865.00)	-73.4%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			231,521.00	231,521.00	0.00	61,656.00		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	326,770.00
Total, Restricted Balance		326,770.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	373.56	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	373.56	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	3,000.00	373.56	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	373.56	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	723,056.00	723,056.00		722,765.00	(291.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,056.00	723,056.00		722,765.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			723,056.00	723,056.00		722,765.00		
2) Ending Balance, June 30 (E + F1e)			726,056.00	726,056.00		725,765.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	726,056.00	726,056.00		725,765.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	373.56	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	373.56	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	373.56	3,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,209.56	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	7,209.56	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	208,549.00	208,549.00	69,516.32	208,549.00	0.00	0.0%
3) Employee Benefits		3000-3999	97,087.00	97,087.00	31,380.40	94,142.00	2,945.00	3.0%
4) Books and Supplies		4000-4999	0.00	0.00	544,949.66	610,632.00	(610,632.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	144,508.06	219,445.00	(219,445.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	340,041.03	573,609.00	(573,609.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,527,580.00	1,527,580.00	226,539.93	1,527,580.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,833,216.00	1,833,216.00	1,356,935.40	3,233,957.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,833,216.00)	(1,833,216.00)	(1,351,725.84)	(3,233,957.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	305,536.00	305,536.00	0.00	1,702,317.00	1,396,781.00	457.2%
b) Transfers Out		7600-7629	305,536.00	305,536.00	0.00	1,702,317.00	(1,396,781.00)	-457.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,833,216.00)	(1,833,216.00)	(1,351,725.84)	(3,233,957.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,907,629.00	8,907,629.00		13,543,162.00	4,635,533.00	52.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,907,629.00	8,907,629.00		13,543,162.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,907,629.00	8,907,629.00		13,543,162.00		
2) Ending Balance, June 30 (E + F1e)			7,074,413.00	7,074,413.00		10,309,205.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,074,413.00	7,074,413.00		10,309,205.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,209.56	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%
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			0.00	0.00	7,209.56	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	7,209.56	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	190,415.00	190,415.00	63,471.48	190,415.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,134.00	18,134.00	6,044.84	18,134.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,549.00	208,549.00	69,516.32	208,549.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	46,445.00	46,445.00	15,481.96	46,445.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,893.00	14,893.00	4,964.20	14,893.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,357.00	28,357.00	9,452.48	28,357.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,394.00	2,394.00	324.48	974.00	1,420.00	59.3%
Workers' Compensation		3601-3602	2,550.00	2,550.00	849.84	2,550.00	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	2,448.00	2,448.00	307.44	923.00	1,525.00	62.3%
TOTAL, EMPLOYEE BENEFITS			97,087.00	97,087.00	31,380.40	94,142.00	2,945.00	3.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	324,310.47	330,723.00	(330,723.00)	New
Noncapitalized Equipment		4400	0.00	0.00	220,639.19	279,909.00	(279,909.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	544,949.66	610,632.00	(610,632.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	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	144,508.06	219,445.00	(219,445.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	144,508.06	219,445.00	(219,445.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	15,528.75	16,817.00	(16,817.00)	New
Land Improvements		6170	0.00	0.00	0.00	32,603.00	(32,603.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	310,596.00	509,928.00	(509,928.00)	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	13,916.28	14,261.00	(14,261.00)	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	340,041.03	573,609.00	(573,609.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	1,527,580.00	1,527,580.00	228,539.93	1,527,580.00	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)			1,527,580.00	1,527,580.00	228,539.93	1,527,580.00	0.00	0.0%
TOTAL, EXPENDITURES			1,833,216.00	1,833,216.00	1,358,935.40	3,233,957.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	305,536.00	305,536.00	0.00	1,702,317.00	1,396,781.00	457.2%
(a) TOTAL, INTERFUND TRANSFERS IN			305,536.00	305,536.00	0.00	1,702,317.00	1,396,781.00	457.2%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	305,536.00	305,536.00	0.00	1,702,317.00	(1,396,781.00)	-457.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			305,536.00	305,536.00	0.00	1,702,317.00	(1,396,781.00)	-457.2%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	10,309,205.00
Total, Restricted Balance		10,309,205.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,503,500.00	1,503,500.00	2,062,309.47	2,428,915.00	925,415.00	61.6%
5) TOTAL, REVENUES			1,503,500.00	1,503,500.00	2,062,309.47	2,428,915.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,424.00	106,424.00	35,474.64	106,424.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,842.00	45,842.00	14,945.18	44,957.00	885.00	1.9%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	4,863.55	5,906.00	(4,906.00)	-490.6%
5) Services and Other Operating Expenditures		5000-5999	120,000.00	120,000.00	72,592.87	167,796.00	(47,796.00)	-39.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			273,266.00	273,266.00	127,876.24	325,083.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,230,234.00	1,230,234.00	1,934,433.23	2,103,832.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	800,000.00	0.00	1,050,000.00	(250,000.00)	-31.3%
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			(800,000.00)	(800,000.00)	0.00	(1,050,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			430,234.00	430,234.00	1,934,433.23	1,053,832.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,787,785.00	1,787,785.00		2,610,137.00	822,352.00	46.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,787,785.00	1,787,785.00		2,610,137.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,787,785.00	1,787,785.00		2,610,137.00		
2) Ending Balance, June 30 (E + F1e)			2,218,019.00	2,218,019.00		3,663,969.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,218,019.00	2,218,019.00		3,663,969.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	1,630.48	3,500.00	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	1,500,000.00	1,500,000.00	2,050,678.99	2,415,415.00	915,415.00	61.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,000.00	10,000.00	10,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,503,500.00	1,503,500.00	2,062,309.47	2,428,915.00	925,415.00	61.6%
TOTAL, REVENUES			1,503,500.00	1,503,500.00	2,062,309.47	2,428,915.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,652.00	98,652.00	32,884.00	98,652.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,772.00	7,772.00	2,590.64	7,772.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,424.00	106,424.00	35,474.64	106,424.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,824.00	23,824.00	7,941.48	23,824.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,083.00	7,083.00	2,350.91	7,168.00	(85.00)	-1.2%
Health and Welfare Benefits		3401-3402	11,308.00	11,308.00	3,769.44	11,308.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,235.00	1,235.00	167.55	505.00	730.00	59.1%
Workers' Compensation		3601-3602	1,322.00	1,322.00	441.56	1,329.00	(7.00)	-0.5%
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	1,070.00	1,070.00	274.24	823.00	247.00	23.1%
TOTAL, EMPLOYEE BENEFITS			45,842.00	45,842.00	14,945.18	44,957.00	885.00	1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	3,147.78	4,009.00	(3,009.00)	-300.9%
Noncapitalized Equipment		4400	0.00	0.00	1,715.77	1,897.00	(1,897.00)	New
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	4,863.55	5,906.00	(4,906.00)	-490.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	123.45	5,000.00	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	40,600.00	40,600.00	(40,600.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,000.00	115,000.00	31,869.42	122,196.00	(7,196.00)	-6.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,000.00	120,000.00	72,592.87	167,796.00	(47,796.00)	-39.8%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			273,266.00	273,266.00	127,876.24	325,083.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.00	1,050,000.00	(250,000.00)	-31.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,000.00	800,000.00	0.00	1,050,000.00	(250,000.00)	-31.3%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(800,000.00)	(800,000.00)	0.00	(1,050,000.00)		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	3,663,969.00
Total, Restricted Balance		3,663,969.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,047.96	50.00	50.00	New
5) TOTAL, REVENUES			0.00	0.00	1,047.96	50.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	6,133.20	6,134.00	(6,134.00)	New
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	6,133.20	6,134.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(5,085.24)	(6,084.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(5,085.24)	(6,084.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,587.00	36,587.00		1,934,392.00	1,897,805.00	5187.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,587.00	36,587.00		1,934,392.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,587.00	36,587.00		1,934,392.00		
2) Ending Balance, June 30 (E + F1e)			36,587.00	36,587.00		1,928,308.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	36,587.00	36,587.00		1,928,308.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	998.06	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	49.90	50.00	50.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,047.96	50.00	50.00	New
TOTAL, REVENUES			0.00	0.00	1,047.96	50.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	6,133.20	6,134.00	(6,134.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	6,133.20	6,134.00	(6,134.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	6,133.20	6,134.00		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1,928,308.00
Total, Restricted Balance		1,928,308.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,489,592.00	12,489,592.00	1,654,869.07	12,489,592.00	0.00	0.0%
5) TOTAL, REVENUES			12,489,592.00	12,489,592.00	1,654,869.07	12,489,592.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,400.00	38,400.00	11,200.00	38,400.00	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	9,024,944.00	9,024,944.00	4,814,799.36	9,024,944.00	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			9,063,344.00	9,063,344.00	4,825,999.36	9,063,344.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,426,248.00	3,426,248.00	(3,171,130.29)	3,426,248.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	800,000.00	800,000.00	0.00	1,050,000.00	250,000.00	31.3%
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			800,000.00	800,000.00	0.00	1,050,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,226,248.00	4,226,248.00	(3,171,130.29)	4,476,248.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,396,048.00	14,396,048.00		14,813,387.00	417,339.00	2.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,396,048.00	14,396,048.00		14,813,387.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,396,048.00	14,396,048.00		14,813,387.00		
2) Ending Balance, June 30 (E + F1e)			18,622,296.00	18,622,296.00		19,289,635.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	18,622,296.00	18,622,296.00		19,289,635.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		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	6,469,592.00	6,469,592.00	3,624.81	6,469,592.00	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	6,094.69	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	6,000,000.00	6,000,000.00	1,645,149.57	6,000,000.00	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			12,489,592.00	12,489,592.00	1,654,869.07	12,489,592.00	0.00	0.0%
TOTAL, REVENUES			12,489,592.00	12,489,592.00	1,654,869.07	12,489,592.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,400.00	38,400.00	11,200.00	38,400.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,400.00	38,400.00	11,200.00	38,400.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	6,656,880.00	6,656,880.00	2,516,735.36	6,656,880.00	0.00	0.0%
Other Debt Service - Principal		7439	2,368,064.00	2,368,064.00	2,298,064.00	2,368,064.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,024,944.00	9,024,944.00	4,814,799.36	9,024,944.00	0.00	0.0%
TOTAL, EXPENDITURES			9,063,344.00	9,063,344.00	4,825,999.36	9,063,344.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.00	1,050,000.00	250,000.00	31.3%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.00	1,050,000.00	250,000.00	31.3%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			800,000.00	800,000.00	0.00	1,050,000.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	19,289,635.00
Total, Restricted Balance		19,289,635.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125.00	125.00	3.77	125.00	0.00	0.0%
5) TOTAL, REVENUES			125.00	125.00	3.77	125.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125.00	125.00	3.77	125.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			125.00	125.00	3.77	125.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,389.00	7,389.00		7,295.00	(94.00)	-1.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,389.00	7,389.00		7,295.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,389.00	7,389.00		7,295.00		
2) Ending Net Position, June 30 (E + F1e)			7,514.00	7,514.00		7,420.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	7,514.00	7,514.00		7,420.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	125.00	125.00	3.77	125.00	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								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125.00	125.00	3.77	125.00	0.00	0.0%
TOTAL, REVENUES			125.00	125.00	3.77	125.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	84.39	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	84.39	2,500.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	1,500.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	1,500.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	(1,415.61)	2,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,500.00	2,500.00	(1,415.61)	2,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	167,580.00	167,580.00		163,775.00	(3,805.00)	-2.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,580.00	167,580.00		163,775.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			167,580.00	167,580.00		163,775.00		
2) Ending Net Position, June 30 (E + F1e)			170,080.00	170,080.00		166,275.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	170,080.00	170,080.00		166,275.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	84.39	2,500.00	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%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	84.39	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	84.39	2,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,500.00	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 EXPENSES			0.00	0.00	1,500.00	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)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			0.00	0.00	1,500.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Net Position		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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,946.71	6,946.71	6,946.71	6,946.71	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,946.71	6,946.71	6,946.71	6,946.71	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	18.97	18.97	18.97	18.97	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.97	18.97	18.97	18.97	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,965.68	6,965.68	6,965.68	6,965.68	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			11,682,414.00	6,085,678.00	7,569,968.00	14,515,266.00	9,045,842.00	3,512,103.00	34,337,659.00	19,998,723.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,401,202.00	1,401,202.00	2,870,485.00	2,522,164.00	2,522,164.00	2,522,164.00	2,522,164.00	2,522,164.00
Property Taxes	8020-8079		21,267.00	152.00	1,040,208.00		51,519.00	29,749,979.00	1,263.00	
Miscellaneous Funds	8080-8099			(990,722.00)	(1,981,444.00)	(1,320,963.00)	(1,320,963.00)	(1,040,780.00)	(1,051,365.00)	(1,040,780.00)
Federal Revenue	8100-8299		55,959.00	34,807.00		75,560.00	12,681.00	630,262.00	256,612.00	
Other State Revenue	8300-8599				151,114.00	233,093.00	472,041.00	60,294.00	595,153.00	
Other Local Revenue	8600-8799		194,462.00	203,419.00	394,036.00	385,900.00	341,353.00	580,213.00	297,441.00	64,753.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,672,890.00	648,858.00	2,474,399.00	1,895,754.00	2,078,795.00	32,502,132.00	2,621,268.00	1,546,137.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,747,290.00	3,175,478.00	3,242,458.00	3,151,176.00	3,453,510.00	100,422.00	5,870,122.00	2,946,172.00
Classified Salaries	2000-2999		800,842.00	919,271.00	930,370.00	957,372.00	1,021,424.00	97,382.00	1,718,932.00	916,279.00
Employee Benefits	3000-3999		1,444,284.00	1,589,999.00	1,604,738.00	1,599,361.00	1,599,483.00	68,172.00	3,101,967.00	1,586,675.00
Books and Supplies	4000-4999		62,768.00	219,653.00	1,007,581.00	365,432.00	211,645.00	533,780.00	1,146,308.00	378,215.00
Services	5000-5999		815,407.00	654,087.00	918,378.00	1,156,901.00	451,477.00	621,593.00	748,800.00	1,028,800.00
Capital Outlay	6000-6599		203,276.00	276,193.00	229,905.00	255,207.00	277,383.00	12,114.00	3,266.00	109,612.00
Other Outgo	7000-7499						(45,894.00)		(85.00)	555.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,073,867.00	6,834,681.00	7,933,430.00	7,485,449.00	6,969,028.00	1,433,463.00	12,589,310.00	6,966,308.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,489,313.00	8,018,670.00	3,376,110.00	109,687.00	1,347,384.00	43,721.00	129,134.00	70,606.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,489,313.00	8,018,670.00	3,376,110.00	109,687.00	1,347,384.00	43,721.00	129,134.00	70,606.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	286,834.00	28.00	(30,062.00)
Due To Other Funds	9610									
Current Loans	9640				(9,020,884.00)				4,500,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	3,685,072.00	348,557.00	(9,028,219.00)	(10,584.00)	1,990,890.00	286,834.00	4,500,028.00	(30,062.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(1,195,759.00)	7,670,113.00	12,404,329.00	120,271.00	(643,506.00)	(243,113.00)	(4,370,894.00)	100,668.00
E. NET INCREASE/DECREASE (B - C + D)			(5,596,736.00)	1,484,290.00	6,945,298.00	(5,469,424.00)	(5,533,739.00)	30,825,556.00	(14,338,936.00)	(5,319,503.00)
F. ENDING CASH (A + E)			6,085,678.00	7,569,968.00	14,515,266.00	9,045,842.00	3,512,103.00	34,337,659.00	19,998,723.00	14,679,220.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		14,679,220.00	9,177,269.00	20,063,300.00	17,661,394.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,522,164.00	2,522,164.00	2,522,164.00	(1,721,799.00)			24,128,402.00	24,128,402.00
Property Taxes	8020-8079	(1,541.00)	21,435,034.00	879,692.00	5,421,107.00			58,598,680.00	58,598,680.00
Miscellaneous Funds	8080-8099	(2,015,497.00)	(1,008,051.00)	(1,008,051.00)	(1,117,262.00)		(1.00)	(13,895,879.00)	(13,895,879.00)
Federal Revenue	8100-8299	125,404.00	180,630.00	73,259.00	8,076,739.00			9,521,913.00	9,521,913.00
Other State Revenue	8300-8599		758,389.00	2,807,521.00	5,605,644.00		(1.00)	10,683,248.00	10,683,248.00
Other Local Revenue	8600-8799	240,452.00	211,143.00	288,033.00	2,501,731.00		1.00	5,702,937.00	5,702,937.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		870,982.00	24,099,309.00	5,562,618.00	18,766,160.00	0.00	(1.00)	94,739,301.00	94,739,301.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,067,435.00	3,823,351.00	3,085,977.00	3,146,202.00			37,809,593.00	37,809,593.00
Classified Salaries	2000-2999	948,468.00	1,138,990.00	943,368.00	1,254,733.00			11,647,431.00	11,647,431.00
Employee Benefits	3000-3999	1,622,388.00	1,834,299.00	1,623,859.00	5,258,742.00		(1.00)	22,933,966.00	22,933,966.00
Books and Supplies	4000-4999	361,615.00	690,171.00	1,201,728.00	8,468,568.00		1.00	14,647,465.00	14,647,465.00
Services	5000-5999	651,654.00	1,373,383.00	1,059,192.00	844,929.00			10,324,601.00	10,324,601.00
Capital Outlay	6000-6599	213,942.00	(123,248.00)	43,556.00	531,817.00		1.00	2,033,024.00	2,033,024.00
Other Outgo	7000-7499	841.00	21,670.00	2,029.00	1,960,979.00		(1.00)	1,940,094.00	1,940,094.00
Interfund Transfers Out	7600-7629				87,016.00			87,016.00	87,016.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		6,866,343.00	8,758,616.00	7,959,709.00	21,552,986.00	0.00	0.00	101,423,190.00	101,423,190.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	35,677.00	64,583.00	37,673.00	(16,184,113.00)		1.00	(461,554.00)	
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	
SUBTOTAL		35,677.00	64,583.00	37,673.00	(16,184,113.00)	0.00	1.00	(461,554.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(457,733.00)	19,245.00	42,488.00	(6,319,418.00)			(452,018.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640		4,500,000.00		20,884.00			0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(457,733.00)	4,519,245.00	42,488.00	(6,298,534.00)	0.00	0.00	(452,018.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		493,410.00	(4,454,662.00)	(4,815.00)	(9,885,579.00)	0.00	1.00	(9,536.00)	
E. NET INCREASE/DECREASE (B - C + D)		(5,501,951.00)	10,886,031.00	(2,401,906.00)	(12,672,405.00)	0.00	0.00	(6,693,425.00)	(6,683,889.00)
F. ENDING CASH (A + E)		9,177,269.00	20,063,300.00	17,661,394.00	4,988,989.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,988,989.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,988,989.00	10,633,856.00	12,521,926.00	11,211,963.00	6,094,089.00	648,798.00	31,086,792.00	16,009,102.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,262,584.00	1,262,584.00	2,620,937.00	2,272,650.00	2,272,650.00	2,620,937.00	2,272,650.00	2,272,650.00
Property Taxes	8020-8079		20,931.00	150.00	1,023,760.00		50,704.00	29,279,556.00	1,243.00	
Miscellaneous Funds	8080-8099			(986,836.00)	(1,973,672.00)	(1,315,782.00)	(1,315,782.00)	(1,036,698.00)	(1,047,241.00)	(1,036,698.00)
Federal Revenue	8100-8299		13,772.00	8,566.00		18,596.00	3,121.00	155,110.00	63,153.00	
Other State Revenue	8300-8599				93,324.00	143,953.00	291,521.00	37,236.00	367,552.00	
Other Local Revenue	8600-8799		190,924.00	199,718.00	386,867.00	378,879.00	335,142.00	569,657.00	292,030.00	63,575.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,488,211.00	484,182.00	2,151,216.00	1,498,296.00	1,637,356.00	31,625,798.00	1,949,387.00	1,299,527.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,679,875.00	3,097,556.00	3,162,892.00	3,073,850.00	3,368,765.00	97,957.00	5,726,077.00	2,873,876.00
Classified Salaries	2000-2999		797,287.00	915,190.00	926,240.00	953,122.00	1,016,890.00	96,950.00	1,711,301.00	912,212.00
Employee Benefits	3000-3999		1,500,215.00	1,651,572.00	1,666,882.00	1,661,297.00	1,661,424.00	70,812.00	3,222,092.00	1,648,119.00
Books and Supplies	4000-4999		22,359.00	78,244.00	358,916.00	130,173.00	75,391.00	190,141.00	408,333.00	134,726.00
Services	5000-5999		640,690.00	513,936.00	721,598.00	909,013.00	354,739.00	488,405.00	588,355.00	808,360.00
Capital Outlay	6000-6599		7,158.00	9,727.00	8,096.00	8,986.00	9,767.00	426.00	115.00	3,861.00
Other Outgo	7000-7499						(47,835.00)		(89.00)	578.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,647,584.00	6,266,225.00	6,844,624.00	6,736,441.00	6,439,141.00	944,691.00	11,656,184.00	6,381,732.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		2,489,312.00	8,018,670.00	3,376,110.00	109,687.00	1,347,384.00	43,721.00	129,134.00	70,607.00
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,489,312.00	8,018,670.00	3,376,110.00	109,687.00	1,347,384.00	43,721.00	129,134.00	70,607.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	286,834.00	27.00	(30,062.00)
Due To Other Funds	9610									
Current Loans	9640		(11,000,000.00)						5,500,000.00	
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(7,314,928.00)	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	286,834.00	5,500,027.00	(30,062.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	9,804,240.00	7,670,113.00	3,383,445.00	120,271.00	(643,506.00)	(243,113.00)	(5,370,893.00)	100,669.00
E. NET INCREASE/DECREASE (B - C + D)			5,644,867.00	1,888,070.00	(1,309,963.00)	(5,117,874.00)	(5,445,291.00)	30,437,994.00	(15,077,690.00)	(4,981,536.00)
F. ENDING CASH (A + E)			10,633,856.00	12,521,926.00	11,211,963.00	6,094,089.00	648,798.00	31,086,792.00	16,009,102.00	11,027,566.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		11,027,566.00	6,128,860.00	15,646,958.00	12,911,020.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,620,937.00	2,272,650.00	2,272,650.00	2,620,937.00		2.00	26,644,818.00	26,644,818.00
Property Taxes	8020-8079	(1,517.00)	21,096,092.00	865,782.00	5,335,386.00			57,672,087.00	57,672,087.00
Miscellaneous Funds	8080-8099	(2,007,592.00)	(1,004,097.00)	(1,004,097.00)	(1,112,880.00)		(1.00)	(13,841,376.00)	(13,841,376.00)
Federal Revenue	8100-8299	30,862.00	44,454.00	18,029.00	1,987,719.00			2,343,382.00	2,343,382.00
Other State Revenue	8300-8599		468,362.00	1,733,857.00	3,461,909.00			6,597,714.00	6,597,714.00
Other Local Revenue	8600-8799	236,077.00	207,301.00	282,792.00	2,456,213.00		(1.00)	5,599,174.00	5,599,174.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		878,767.00	23,084,762.00	4,169,013.00	14,749,284.00	0.00	0.00	85,015,799.00	85,015,799.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,992,164.00	3,729,531.00	3,010,251.00	3,068,998.00			36,881,792.00	36,881,792.00
Classified Salaries	2000-2999	944,257.00	1,133,934.00	939,181.00	1,249,163.00			11,595,727.00	11,595,727.00
Employee Benefits	3000-3999	1,685,216.00	1,905,333.00	1,686,743.00	5,462,389.00		1.00	23,822,095.00	23,822,095.00
Books and Supplies	4000-4999	128,813.00	245,850.00	428,074.00	3,016,635.00		(1.00)	5,217,654.00	5,217,654.00
Services	5000-5999	512,024.00	1,079,109.00	832,239.00	663,887.00			8,112,355.00	8,112,355.00
Capital Outlay	6000-6599	7,533.00	(4,342.00)	1,533.00	18,728.00			71,588.00	71,588.00
Other Outgo	7000-7499	877.00	22,586.00	2,115.00	2,043,908.00			2,022,140.00	2,022,140.00
Interfund Transfers Out	7600-7629				(82,046.00)			(82,046.00)	(82,046.00)
All Other Financing Uses	7630-7699				326,838.00			326,838.00	326,838.00
TOTAL DISBURSEMENTS		6,270,884.00	8,112,001.00	6,900,136.00	15,768,500.00	0.00	0.00	87,968,143.00	87,968,143.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	35,678.00	64,582.00	37,673.00	(7,905,841.00)			7,816,717.00	
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	
SUBTOTAL		35,678.00	64,582.00	37,673.00	(7,905,841.00)	0.00	0.00	7,816,717.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(457,733.00)	19,245.00	42,488.00	(5,007,249.00)			860,150.00	
Due To Other Funds	9610							0.00	
Current Loans	9640		5,500,000.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(457,733.00)	5,519,245.00	42,488.00	(5,007,249.00)	0.00	0.00	860,150.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		493,411.00	(5,454,663.00)	(4,815.00)	(2,898,592.00)	0.00	0.00	6,956,567.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,898,706.00)	9,518,098.00	(2,735,938.00)	(3,917,808.00)	0.00	0.00	4,004,223.00	(2,952,344.00)
F. ENDING CASH (A + E)		6,128,860.00	15,646,958.00	12,911,020.00	8,993,212.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,993,212.00	

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2021-22 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	101,423,190.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,840,483.00
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	126,972.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	363,558.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	87,016.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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)				577,546.00
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	373,135.00
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)				90,378,296.00

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)*		6,965.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,974.80

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.)	75,443,968.53	10,830.81
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)	75,443,968.53	10,830.81
B. Required effort (Line A.2 times 90%)	67,899,571.68	9,747.73
C. Current year expenditures (Line I.E and Line II.B)	90,378,296.00	12,974.80
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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 2,608,264.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 69,599,220.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.75%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,061,881.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,468,392.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	275,491.05
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,805,764.05
9.	Carry-Forward Adjustment (Part IV, Line F)	474,156.01
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,279,920.06
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	64,952,080.00
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,653,484.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,912,438.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,331,969.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	144,972.00
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	597,279.00
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	33,307.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	856,826.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,070,936.95
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	105,890.00
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,385,699.00
18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	93,044,880.95
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment** **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	6.24%
D.	**Preliminary Proposed Indirect Cost Rate** **(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	6.75%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	5,805,764.05
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	37,081.59
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.77%) times Part III, Line B19); zero if negative	474,156.01
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.77%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.77%) times Part III, Line B19); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	474,156.01

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	474,156.01

Approved indirect cost rate: 5.77%
Highest rate used in any program: 5.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	884,833.00	50,993.00	5.76%
01	3182	221,431.00	12,776.00	5.77%
01	3212	1,294,618.00	74,699.00	5.77%
01	3213	2,160,372.00	124,653.00	5.77%
01	3310	3,420,979.00	197,390.00	5.77%
01	3315	49,457.00	2,781.00	5.62%
01	3327	89,625.00	5,171.00	5.77%
01	3550	42,760.00	2,467.00	5.77%
01	4035	159,452.00	9,199.00	5.77%
01	4127	96,044.00	5,541.00	5.77%
01	4203	123,007.00	2,459.00	2.00%
01	6010	623,518.00	31,205.00	5.00%
01	6387	235,847.00	12,977.00	5.50%
01	6388	108,759.00	6,275.00	5.77%
01	6500	9,569,577.00	552,164.00	5.77%
01	6512	45,003.00	2,596.00	5.77%
01	6520	66,900.00	3,860.00	5.77%
01	6546	533,051.00	30,756.00	5.77%
01	7422	1,047,995.00	55,051.00	5.25%
01	8150	2,234,735.00	120,165.00	5.38%
01	9010	1,059,266.00	55,989.00	5.29%
11	3410	105,890.00	6,110.00	5.77%
13	5310	1,385,699.00	75,936.00	5.48%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	67,572,684.00	2.43%	69,217,010.00	4.29%	72,188,079.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,449,496.00	0.00%	1,449,496.00	0.00%	1,449,496.00
4. Other Local Revenues	8600-8799	1,762,814.00	-2.61%	1,716,734.00	0.00%	1,716,734.00
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	(11,681,716.00)	4.11%	(12,161,427.00)	1.68%	(12,365,237.00)
6. Total (Sum lines A1 thru A5c)		59,103,278.00	1.89%	60,221,813.00	4.60%	62,989,072.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,437,572.00		31,250,503.00
b. Step & Column Adjustment				507,742.00		466,057.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				305,189.00		237,474.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,437,572.00	2.67%	31,250,503.00	2.25%	31,954,034.00
2. Classified Salaries						
a. Base Salaries				6,852,099.00		7,245,792.00
b. Step & Column Adjustment				56,706.00		62,052.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				336,987.00		15,734.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,852,099.00	5.75%	7,245,792.00	1.07%	7,323,578.00
3. Employee Benefits	3000-3999	14,196,734.00	9.88%	15,599,708.00	1.91%	15,897,901.00
4. Books and Supplies	4000-4999	7,286,986.00	-42.45%	4,193,672.00	0.00%	4,193,672.00
5. Services and Other Operating Expenditures	5000-5999	5,966,845.00	-4.54%	5,695,819.00	0.00%	5,695,819.00
6. Capital Outlay	6000-6999	137,870.00	-83.23%	23,125.00	0.00%	23,125.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,441,213.00)	-25.86%	(1,068,514.00)	0.00%	(1,068,514.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	87,016.00	275.61%	326,838.00	84.88%	604,266.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		63,548,909.00	-0.40%	63,291,943.00	2.14%	64,648,881.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,445,631.00)		(3,070,130.00)		(1,659,809.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		14,400,310.00		9,954,679.00		6,884,549.00
2. Ending Fund Balance (Sum lines C and D1)		9,954,679.00		6,884,549.00		5,224,740.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	5,000.00				
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	3,042,696.00		2,639,044.00		2,686,435.00
2. Unassigned/Unappropriated	9790	6,906,983.00		4,245,505.00		2,538,305.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,954,679.00		6,884,549.00		5,224,740.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,042,696.00		2,639,044.00		2,686,435.00
c. Unassigned/Unappropriated	9790	6,906,983.00		4,245,505.00		2,538,305.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		9,949,679.00		6,884,549.00		5,224,740.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

22-23: Increase 2.0 FTE teaching staff and fund 2.0 middle school counselors from unrestricted. Move 2 Technology staff and kindergarten aides from restricted to unrestricted. Add 1.0 clerical staff and 1.0 custodial staff to TBHS. 23-24: Increase 2.0 FTE teaching staff and 1.0 VP at TBHS. Add .50 FTE clerk at TBHS.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,258,519.00	0.00%	1,258,519.00	0.00%	1,258,519.00
2. Federal Revenues	8100-8299	9,521,913.00	-75.39%	2,343,382.00	0.00%	2,343,382.00
3. Other State Revenues	8300-8599	9,233,752.00	-44.25%	5,148,218.00	0.00%	5,148,218.00
4. Other Local Revenues	8600-8799	3,940,123.00	-1.46%	3,882,440.00	0.00%	3,882,440.00
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	11,681,716.00	4.11%	12,161,427.00	1.68%	12,365,237.00
6. Total (Sum lines A1 thru A5c)		35,636,023.00	-30.42%	24,793,986.00	0.82%	24,997,796.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,372,021.00		5,631,289.00
b. Step & Column Adjustment				81,034.00		82,218.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,821,766.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,372,021.00	-23.61%	5,631,289.00	1.46%	5,713,507.00
2. Classified Salaries						
a. Base Salaries				4,795,332.00		4,349,935.00
b. Step & Column Adjustment				57,095.00		57,854.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(502,492.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,795,332.00	-9.29%	4,349,935.00	1.33%	4,407,789.00
3. Employee Benefits	3000-3999	8,737,232.00	-5.89%	8,222,387.00	1.01%	8,305,057.00
4. Books and Supplies	4000-4999	7,360,479.00	-86.09%	1,023,982.00	0.00%	1,023,982.00
5. Services and Other Operating Expenditures	5000-5999	4,357,756.00	-44.55%	2,416,536.00	0.00%	2,416,536.00
6. Capital Outlay	6000-6999	1,895,154.00	-97.44%	48,463.00	0.00%	48,463.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,997,140.00	0.00%	1,997,140.00	0.00%	1,997,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,359,167.00	-27.42%	986,468.00	0.00%	986,468.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		37,874,281.00	-34.85%	24,676,200.00	0.90%	24,898,942.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,238,258.00)		117,786.00		98,854.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,039,925.00		3,801,667.00		3,919,453.00
2. Ending Fund Balance (Sum lines C and D1)		3,801,667.00		3,919,453.00		4,018,307.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,801,667.00		3,919,453.00		4,018,307.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,801,667.00		3,919,453.00		4,018,307.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2022-23: Eliminate, or transfer to unrestricted, positions funded with one-time money or carryover.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	68,831,203.00	2.39%	70,475,529.00	4.22%	73,446,598.00
2. Federal Revenues	8100-8299	9,521,913.00	-75.39%	2,343,382.00	0.00%	2,343,382.00
3. Other State Revenues	8300-8599	10,683,248.00	-38.24%	6,597,714.00	0.00%	6,597,714.00
4. Other Local Revenues	8600-8799	5,702,937.00	-1.82%	5,599,174.00	0.00%	5,599,174.00
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)		94,739,301.00	-10.26%	85,015,799.00	3.49%	87,986,868.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,809,593.00		36,881,792.00
b. Step & Column Adjustment				588,776.00		548,275.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,516,577.00)		237,474.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,809,593.00	-2.45%	36,881,792.00	2.13%	37,667,541.00
2. Classified Salaries						
a. Base Salaries				11,647,431.00		11,595,727.00
b. Step & Column Adjustment				113,801.00		119,906.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(165,505.00)		15,734.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,647,431.00	-0.44%	11,595,727.00	1.17%	11,731,367.00
3. Employee Benefits	3000-3999	22,933,966.00	3.87%	23,822,095.00	1.60%	24,202,958.00
4. Books and Supplies	4000-4999	14,647,465.00	-64.38%	5,217,654.00	0.00%	5,217,654.00
5. Services and Other Operating Expenditures	5000-5999	10,324,601.00	-21.43%	8,112,355.00	0.00%	8,112,355.00
6. Capital Outlay	6000-6999	2,033,024.00	-96.48%	71,588.00	0.00%	71,588.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,022,140.00	0.00%	2,022,140.00	0.00%	2,022,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(82,046.00)	0.00%	(82,046.00)	0.00%	(82,046.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	87,016.00	275.61%	326,838.00	84.88%	604,266.00
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)		101,423,190.00	-13.27%	87,968,143.00	1.80%	89,547,823.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,683,889.00)		(2,952,344.00)		(1,560,955.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		20,440,235.00		13,756,346.00		10,804,002.00
2. Ending Fund Balance (Sum lines C and D1)		13,756,346.00		10,804,002.00		9,243,047.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	3,801,667.00		3,919,453.00		4,018,307.00
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	3,042,696.00		2,639,044.00		2,686,435.00
2. Unassigned/Unappropriated	9790	6,906,983.00		4,245,505.00		2,538,305.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,756,346.00		10,804,002.00		9,243,047.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,042,696.00		2,639,044.00		2,686,435.00
c. Unassigned/Unappropriated	9790	6,906,983.00		4,245,505.00		2,538,305.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		9,949,679.00		6,884,549.00		5,224,740.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.81%		7.83%		5.83%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,946.71		6,943.00		7,049.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		101,423,190.00		87,968,143.00		89,547,823.00
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)		101,423,190.00		87,968,143.00		89,547,823.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,042,695.70		2,639,044.29		2,686,434.69
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,042,695.70		2,639,044.29		2,686,434.69
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(82,046.00)				
Other Sources/Uses Detail					0.00	87,016.00		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	6,110.00	0.00				
Other Sources/Uses Detail					25,360.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	75,936.00	0.00				
Other Sources/Uses Detail					61,656.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,702,317.00	1,702,317.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,050,000.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,050,000.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	82,046.00	(82,046.00)	2,839,333.00	2,839,333.00		

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	6,947.00	6,946.71		
Charter School	0.00	0.00		
Total ADA	**6,947.00**	**6,946.71**	**0.0%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	7,061.00	6,943.00		
Charter School				
Total ADA	**7,061.00**	**6,943.00**	**-1.7%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	7,132.00	7,049.00		
Charter School				
Total ADA	**7,132.00**	**7,049.00**	**-1.2%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22)				
District Regular	7,209	7,308		
Charter School				
Total Enrollment	**7,209**	**7,308**	**1.4%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	7,353	7,308		
Charter School				
Total Enrollment	**7,353**	**7,308**	**-0.6%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	7,427	7,381		
Charter School				
Total Enrollment	**7,427**	**7,381**	**-0.6%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	6,779	7,081	
Charter School			
Total ADA/Enrollment	**6,779**	**7,081**	**95.7%**
Second Prior Year (2019-20)			
District Regular	6,947	7,206	
Charter School			
Total ADA/Enrollment	**6,947**	**7,206**	**96.4%**
First Prior Year (2020-21)			
District Regular	6,947	7,034	
Charter School	0		
Total ADA/Enrollment	**6,947**	**7,034**	**98.8%**
		Historical Average Ratio:	97.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.5%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	6,947	7,308		
Charter School	0			
Total ADA/Enrollment	**6,947**	**7,308**	**95.1%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	6,943	7,308		
Charter School				
Total ADA/Enrollment	**6,943**	**7,308**	**95.0%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	7,049	7,381		
Charter School				
Total ADA/Enrollment	**7,049**	**7,381**	**95.5%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2021-22)	82,418,264.00	82,727,082.00	0.4%	Met
1st Subsequent Year (2022-23)	85,364,451.00	84,316,905.00	-1.2%	Met
2nd Subsequent Year (2023-24)	88,949,977.00	87,574,300.00	-1.5%	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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2018-19)	45,779,469.28	52,103,937.40	87.9%
Second Prior Year (2019-20)	47,042,207.44	53,048,320.02	88.7%
First Prior Year (2020-21)	49,344,108.50	55,406,554.54	89.1%
		Historical Average Ratio:	88.6%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.6% to 91.6%**	**85.6% to 91.6%**	**85.6% to 91.6%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2021-22)	51,486,405.00	63,461,893.00	81.1%	Not Met
1st Subsequent Year (2022-23)	54,096,003.00	62,965,105.00	85.9%	Met
2nd Subsequent Year (2023-24)	55,175,513.00	64,044,615.00	86.2%	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)

The 21-22 interim budget includes over $10 million in COVID-related funds. While much of this is spent on salaries and benefits, quite a bit is spent on supplies and projects. Therefore, the ratio is skewed in 21-22.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	2,450,016.00	9,521,913.00	288.6%	Yes
1st Subsequent Year (2022-23)	2,296,287.00	2,343,382.00	2.1%	No
2nd Subsequent Year (2023-24)	2,296,287.00	2,343,382.00	2.1%	No

Explanation: (required if Yes)
$6.95 million in federal carryover revenues from 20-21.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	6,395,761.00	10,683,248.00	67.0%	Yes
1st Subsequent Year (2022-23)	6,395,761.00	6,597,714.00	3.2%	No
2nd Subsequent Year (2023-24)	6,395,761.00	6,597,714.00	3.2%	No

Explanation: (required if Yes)
21-22: $1.7 million in carryover from 20-21; Educator effectiveness block grant $1.45 million; Increase in lottery revenues $200k, Special Education Early Intervention Grant $470k, Expanded Learning Opportunities Program $475k. 22-23 and 23-24: Continuation of increase in lottery revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	4,758,812.00	5,702,937.00	19.9%	Yes
1st Subsequent Year (2022-23)	4,756,812.00	5,599,174.00	17.7%	Yes
2nd Subsequent Year (2023-24)	4,756,812.00	5,599,174.00	17.7%	Yes

Explanation: (required if Yes)
21-22: Increase in local AB602 revenues $590k, E-rate revenues $120k, Facility use revenues $80k, Insurance claim $40k, TRAN interest revenues $30k, 20-21 carryover $55k. 22-23 and 23-24: same changes except insurence claim and prior-year carryover

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	5,071,777.00	14,647,465.00	188.8%	Yes
1st Subsequent Year (2022-23)	5,071,777.00	5,217,654.00	2.9%	No
2nd Subsequent Year (2023-24)	5,071,777.00	5,217,654.00	2.9%	No

Explanation: (required if Yes)
Prior-year carryover: $9.4 million

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	8,132,882.00	10,324,601.00	26.9%	Yes
1st Subsequent Year (2022-23)	8,132,882.00	8,112,355.00	-0.3%	No
2nd Subsequent Year (2023-24)	8,132,883.00	8,112,355.00	-0.3%	No

Explanation: (required if Yes)
Because not all budgeted items will be spent in 21-22, we are basing the contribution on the district's total 2019-20

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	13,602,589.00	25,908,098.00	90.5%	Not Met
1st Subsequent Year (2022-23)	13,448,860.00	14,540,270.00	8.1%	Not Met
2nd Subsequent Year (2023-24)	13,448,860.00	14,540,270.00	8.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	13,204,659.00	24,972,066.00	89.1%	Not Met
1st Subsequent Year (2022-23)	13,204,659.00	13,330,009.00	0.9%	Met
2nd Subsequent Year (2023-24)	13,204,660.00	13,330,009.00	0.9%	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)
$6.95 million in federal carryover revenues from 20-21.

Explanation: Other State Revenue (linked from 6A if NOT met)
21-22: $1.7 million in carryover from 20-21; Educator effectiveness block grant $1.45 million; Increase in lottery revenues $200k, Special Education Early Intervention Grant $470k, Expanded Learning Opportunities Program $475k. 22-23 and 23-24: Continuation of increase in lottery revenues.

Explanation: Other Local Revenue (linked from 6A if NOT met)
21-22: Increase in local AB602 revenues $590k, E-rate revenues $120k, Facility use revenues $80k, Insurance claim $40k, TRAN interest revenues $30k, 20-21 carryover $55k. 22-23 and 23-24: same changes except Insurance claim and prior-year carryover

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)
Prior-year carryover: $9.4 million

Explanation: Services and Other Exps (linked from 6A if NOT met)
Because not all budgeted items will be spent in 21-22, we are basing the contribution on the district's total 2019-20

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	2,503,715.16	2,324,203.00	Not Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,324,203.00	

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

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

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

Because not all budgeted items will be spent in 21-22, we are basing the contribution on the district's 2019-20 total general fund expenditures and transfers out, excluding STRS on-behalf payments.

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[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]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.

[2]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)	9.8%	7.8%	5.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.3%**	**2.6%**	**1.9%**

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: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2021-22)	(4,445,631.00)	63,548,909.00	7.0%	Not Met
1st Subsequent Year (2022-23)	(3,070,130.00)	63,291,943.00	4.9%	Not Met
2nd Subsequent Year (2023-24)	(1,659,809.00)	64,648,881.00	2.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)

21-22: $3.6 million prior-year EFB carryover. The major contributor to the decrease in fund balance for the next two years is lower-than previously projected ADA. We will be closely monitoring actual ADA and will consider making expenditure reductions if necessary.

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)	13,756,346.00	Met
1st Subsequent Year (2022-23)	10,804,002.00	Met
2nd Subsequent Year (2023-24)	9,243,047.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	4,988,989.00	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[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	6,947	6,943	7,049
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	101,423,190.00	87,968,143.00	89,547,823.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	101,423,190.00	87,968,143.00	89,547,823.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,042,695.70	2,639,044.29	2,686,434.69
6. Reserve Standard - by Amount ($71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**3,042,695.70**	**2,639,044.29**	**2,686,434.69**

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)	3,042,696.00	2,639,044.00	2,686,435.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,906,983.00	4,245,505.00	2,538,305.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
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)	9,949,679.00	6,884,549.00	5,224,740.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.81%	7.83%	5.83%
District's Reserve Standard (Section 10B, Line 7):	**3,042,695.70**	**2,639,044.29**	**2,686,434.69**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(12,227,610.00)	(11,681,716.00)	-4.5%	(545,894.00)	Met
1st Subsequent Year (2022-23)	(12,394,771.00)	(11,933,011.00)	-3.7%	(461,760.00)	Met
2nd Subsequent Year (2023-24)	(12,603,394.00)	(12,136,821.00)	-3.7%	(466,573.00)	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2021-22)	256,881.00	87,016.00	-66.1%	(169,865.00)	Not Met
1st Subsequent Year (2022-23)	569,410.00	326,838.00	-42.6%	(242,572.00)	Not Met
2nd Subsequent Year (2023-24)	604,266.00	604,266.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

1a. MET - Projected contributions 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)

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)

The continuation of the 20-21 NSLP program, which provided a school lunch to every student every day, has increased the district's Cafeteria revenues more than its expenditures. Therefore, less of a contribution is needed. 2022-23 will begin the year with a fund balance so that year's contribution will be less than projected at adopted budget.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation	See below			
General Obligation Bonds		51/861x	51/743x	112,035,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
2015 Refunding Mello-Roos Bonds		49/86xx	49/743x	8,832,113
Series 2016 Refunding COP		49/86xx	49/743x	65,140,000
Series 2017 Refunding COP		49/86xx	49/743x	49,730,000
Series 2019 Refunding COP		49/86xx	49/743x	8,200,000
Bond Anticipation Notes		21/8951	21/743x	53,525,000
GAN Lease		21/8979	21/743x	18,887,598
TOTAL:				316,349,711

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	7,429,851	7,430,676	7,431,851	7,422,951
Supp Early Retirement Program	205,180	0	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2015 Refunding Mello-Roos Bonds	885,333	882,999	881,472	878,472
Series 2016 Refunding COP	3,335,494	3,551,494	3,813,769	4,111,419
Series 2017 Refunding COP	2,585,238	2,458,638	2,249,688	2,136,588
Series 2019 Refunding COP	355,538	338,988	342,492	340,852
Bond Anticipation Notes	984,265	1,070,500	1,070,500	1,070,500
GAN Lease	457,080	457,080	506,777	505,567
Total Annual Payments:	16,237,979	16,190,375	16,296,549	16,466,349
Has total annual payment increased over prior year (2020-21)?		No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Small annual increases, primarily in the Series 2016 Refunding COP.

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): Yes

   b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? No

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	14,637,337.00	14,637,337.00
b. OPEB plan(s) fiduciary net position (if applicable)	4,873,213.00	4,873,213.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	9,764,124.00	9,764,124.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	181,798.00	183,506.00
1st Subsequent Year (2022-23)	181,798.00	183,506.00
2nd Subsequent Year (2023-24)	181,798.00	183,506.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	498,715.00	498,715.00
1st Subsequent Year (2022-23)	563,448.00	563,448.00
2nd Subsequent Year (2023-24)	693,767.00	693,767.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	18	18
1st Subsequent Year (2022-23)	18	18
2nd Subsequent Year (2023-24)	18	18

4. Comments:

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

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

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

   No

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

   n/a

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

   n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption? 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	356.5	369.9	372.9	374.9

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)
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			

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)
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			

Certificated (Non-management) Attrition (layoffs and retirements)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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?			

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? Yes

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	224.3	264.0	266.0	266.5

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			

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

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

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

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

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

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

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? Yes

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	61.2	66.0	66.0	67.0

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

If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments: (optional)

The former superintendent retired on June 30, 2021 and the former Assistant Superintendent of Ed Services, who has been with the district for many years, became superintendent.

End of School District First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 2:06:35 PM 31-66951-0000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Western Placer Unified Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	8634	-12,000.00

Explanation: Because free lunch is provided to all students in 21-22, we have no food sales revenue. Additionally, we have refunded many students who had balances in their cafeteria accounts, leading to negative revenue in the current year.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 2:06:48 PM 31-66951-0000000

First Interim
2021-22 Actuals to Date
Technical Review Checks

Western Placer Unified Placer 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

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 FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6537-0-5760-1180-5800	6537	13,819.95
Explanation:This is the resource assigned to the Special Education Learning Recovery Support program.		
01-6537-0-0000-0000-979Z	6537	-13,819.95
01-6537-0-0000-0000-9790	6537	-13,819.95

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 FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6537-0-0000-0000-9790	01	6537	-13,819.95
01-6537-0-0000-0000-979Z	01	6537	-13,819.95
01-6537-0-5760-1180-5800	01	6537	13,819.95
Explanation:This is the resource assigned to the Special Education Learning Recovery Support program.			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 2:10:46 PM 31-66951-0000000

First Interim
2021-22 Original Budget
Technical Review Checks

Western Placer Unified Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	NEG. EFB
01	3212	-248,666.00

Explanation: Adopted budget included expenditures but not revenues for resource 3212. This has been corrected.

Total of negative resource balances for Fund 01 -248,666.00

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

FUND	RESOURCE	OBJECT	VALUE
01	3212	9790	-248,666.00

Explanation: Adopted budget included expenditures but not revenues for resource 3212. This has been corrected.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/10/2021 2:11:04 PM 31-66951-0000000

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

Western Placer Unified Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	NEG. EFB
01	3212	-248,666.00

Explanation: Adopted budget included expenditures but not revenues for resource 3212. This has been corrected.

Total of negative resource balances for Fund 01 -248,666.00

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

FUND	RESOURCE	OBJECT	VALUE
01	3212	9790	-248,666.00

Explanation: Adopted budget included expenditures but not revenues for resource 3212. This has been corrected.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. Develop and continually upgrade a well-articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:
District Voting Representative

AGENDA ITEM AREA:
Action

REQUESTED BY:
Kerry Callahan
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 21, 2021

ROLL CALL REQUIRED:
No

BACKGROUND:

Placer County Office of Education requires a voting representative form each district to vote on the Placer County Committee. The Board of Trustees is required to select one voting representative from the current Board of Trustees.

ADMINISTRATION RECOMMENDATION:

The administration recommends the Board of Trustees select a voting representative.

wp/rk/factform

PCOE
GOLD IN EDUCATION

Placer County Office of Education
360 Nevada Street, Auburn, CA 95603
(530) 889-8020 • Fax (866) 840-2941 • www.placercoe.org

Gayle Garbolino-Mojica, County Superintendent of Schools

Memorandum

Date: **October 1, 2021**

To: **District Superintendents & Sierra College President**

From: **Gayle Garbolino-Mojica, County Superintendent of Schools**

RE: **County Committee District Voting Representative Selection for 2022**

Please remember to have your board select, at its upcoming December Organizational Meeting, the Voting Representative who will vote to elect members to the Placer County Committee on School District Organization in 2022—which will be held next November.

Following the selection of your district's Voting Representative, please complete and return this form no later than January 10, 2022 to Suzie Arcuri at sarcuri@placercoe.org.

Please contact my office if you have any questions. Thank you.

GGM/sea

cc: District Executive Assistants

Please use the following section to designate the name of the voting representative from your district who has been selected to elect individuals to the Placer County Committee on School District Organization at the 2022 Meeting of District Voting Representatives.

District Name: Western Placer Unified School Distirct

Submitted By: Maria Gonzalez Date: 12/22/21

Designated Board Member Voting Representative Information:

Name: _____

Address: _____

E-mail Address: _____

Telephone: _____

`WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.
DISTRICT GLOBAL GOALS
1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** 2. **Foster a safe, caring environment where individual differences are valued and respected.** 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** 5. **Promote student health and nutrition in order to enhance readiness for learning.**

SUBJECT:
Adoption of Revised/New Exhibits/Policies/Regulations

AGENDA ITEM AREA:
Action

REQUESTED BY:
Kerry Callahan
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
December 21, 2021

ROLL CALL REQUIRED:
No

BACKGROUND:
These new and/or revised exhibits/policies/regulations are now being presented for approval by the Board of Trustees.

- BP 3600 – Consultants
- E 4112.9 4212.9 4312.9 – Employee Notifications
- AR 4161.2 – Personal Leaves
- AR 4161.8 – Family Care and Medical Leave

RECOMMENDATION:
Administration recommends the Board of Trustees approve the new and revised Exhibits, Policies, and Regulations as submitted.

wp/rk/factform

CSBA POLICY GUIDE SHEET
March 2021

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 3600 - Consultants

Policy updated to reflect **NEW LAW (AB 2257, 2020)** which recodifies the three-part test established in Dynamex Operations West, Inc. v. Superior Court of Los Angeles to determine whether a person providing services for remuneration should be classified as an employee or an independent contractor, and **NEW LAWS (AB 2257 and AB 323, 2020)** which establish exceptions to the use of the three-part test. Requirement to afford equal opportunity for contracts revised to add ethnicity and reflect **NEW LAW (AB 3364, 2020)** which changes the term "military and veteran status" to "veteran or military status."

Exhibit 4112.9/4212.9/4312.9 - Employee Notifications

Exhibit updated to add employee notifications related to (1) the rights of employees who are victims of crime or abuse; (2) potential exposure to COVID-19 at a district facility; (3) the right and procedure to access the district's injury and illness prevention program; (4) nondiscrimination on the basis of sex and contact information for the district's Title IX Coordinator; and (5) following an investigation of an alleged misconduct of a district police officer, the district's decision to impose discipline.

Administrative Regulation 4161.2/4261.2/4361.2 - Personal Leaves

Regulation updated to reflect **NEW LAW (AB 2992, 2020)** which extends leave for employees who are victims of domestic violence, sexual assault, or stalking to include employees who are victims of a crime that caused physical injury, or mental injury with a threat of physical injury, and employees whose immediate family member is deceased as a direct result of a crime. Regulation also reflects provisions of AB 2992 which require districts to inform employees of their rights for such leave and authorize employees, when an unscheduled absence occurs, to submit documentation from a victim advocate or any other form of documentation that reasonably verifies that the crime or abuse occurred, including, but not limited to, a written statement signed by the employee or an individual acting on the employee's behalf.

Administrative Regulation 4161.8/4261.8/4361.8 - Family Care and Medical Leave

Regulation updated to reflect **NEW LAW (SB 1383, 2020)** which, for purposes of leave under the California Family Rights Act, (1) revises the definition of "child" to include the child of a registered domestic partner; (2) includes an employee's grandparent, grandchild, sibling, and registered domestic partner as persons for whom an employee may take leave for a serious health condition; (3) repeals a provision of law which had limited any leave related to the birth or placement of the child to only one parent if a district employs both parents, thereby requiring the district to grant leave to each employee; (4) eliminates the district's authority to deny reinstatement, upon return from leave, for an employee who is among the highest paid 10 percent of district employees when the employee's absence would cause substantial and grievous economic injury to district operations; and (5) authorizes military family leave to attend to an exigency arising when the employee's registered domestic partner is on active duty or on call to active duty status in the National Guard or Reserves or is a member of the regular Armed Forces on deployment to a foreign country.

Policy 3600: Consultants **Status:** DRAFT

Original Adopted Date: 09/04/2007 | **Last Revised Date:** 04/21/2020 | **Last Reviewed Date:** 04/21/2020

The Board of Trustees authorizes the use of consultants and other independent contractors to provide expert professional advice or specialized technical or training services which are not needed on a continuing basis and which cannot be provided by district staff because of limitations of time, experience, or knowledge. Individuals, firms, or organizations employed as independent contractors may assist management with decisions and/or project development related to financial, economic, accounting, engineering, legal, administrative, instructional, or other matters.

As part of the contract process, the Superintendent or designee shall determine that the individual, firm, or organization is properly classified as an independent contractor.

A person~~, firm, or organization~~ providing labor or services for remuneration shall be considered an employee rather than an independent contractor unless the district is able to demonstrate that all of the following conditions have been met: (Labor Code 2750.3 2775)

1. The person ~~or entity~~ is free from the control and direction of the district in connection with the performance of the work.

2. The person ~~or entity~~ is performing work that is outside the usual course of the district providing educational services.

3. The person ~~or entity~~ is customarily engaged in an independently established trade, occupation, or business of the same nature as the work to be performed.

~~Specific statutory exceptions to this analysis for the determination of whether a person, firm, or organization is an independent contractor may apply. (Labor Code 2750.3)~~ **The determination of whether an individual acting as a sole proprietor or a firm or other business organization is an independent contractor shall be made in accordance with Labor Code 2775-2785, as applicable.**

All consultant contracts shall be brought to the Board for approval.

All qualified independent contractors shall be accorded equal opportunity for contracts regardless of actual or perceived race, ethnicity, color, national origin, ancestry, age, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, ~~military and~~ veteran or military status, sex, sexual orientation, gender, gender identity, gender expression, immigration status, or association with a person or group with one or more of these actual or perceived characteristics. (Education Code 220; Government Code 12940)

Independent contractors shall submit a written conflict of interest statement disclosing financial interests as determined necessary by the Superintendent or designee, depending on the range of duties to be performed by the consultant. The Superintendent or designee shall consider this statement when deciding whether to recommend approval of the contract.

Any consultant hired by the district who is subject to the filing requirements in the district's conflict of interest code shall file a Statement of Economic Interests within the time period required by law. (Government Code 87302)

When employees of a public university, county office of education, or other public agency serve as consultants or independent contractors in other capacities for the district, they shall certify as part of the agreement that they will not receive salary or remuneration other than vacation pay from any other public agency for the specific days when they work for the district.

The Board prohibits the harassment of an independent contractor by any district employee or by any other person with whom the independent contractor comes in contact during the course of employment with the district. Additionally, the Board prohibits the harassment of a district employee by an independent contractor. Any complaint of harassment shall be investigated and resolved in accordance with applicable district complaint procedures. (Government Code 12940)

EMPLOYEE NOTIFICATIONS

Note: The following exhibit lists notices which the law requires be provided to employees. See the referenced Board policy, administrative regulation, or Board bylaw for further information about related program and notice requirements.

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees			
At the beginning of school year or upon employment	Education Code 231.5; Government Code 12950	AR 4119.11 4219.11 4319.11	The district's policy on sexual harassment, legal remedies, complaints
Annually ~~to all employees~~ and 72 hours before pesticide application	Education Code 17612	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information **on pesticides**
~~To all employees, p~~**P**rior to implementing year-round schedule	Education Code 37616	BP 6117	Public hearing on year-round program
~~To all employees, p~~**P**rior to implementing alternative schedule	Education Code 46162	BP 6112	Public hearing on alternate schedule in secondary grades
Annually ~~to all employees~~	Education Code 49013; 5 CCR 4622	AR 1312.3 BP 0460 BP 3260	Uniform complaint procedures, appeals, civil law remedies, coordinator, complaints about student fees and local control and accountability plan
Annually ~~to all employees~~	Education Code 49414	AR 5141.21	Request for volunteers to be trained to administer epinephrine auto-injectors
At least once per year	Education Code 49414.3	AR 5141.21	Request for volunteers to be trained to administer opioid antagonist
To all employees	Government Code 1126	BP 4136 4236 4336	Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees (continued)			
To all employees	Government Code 8355; 41 USC 8102 34 CFR 84.205, 84.210	BP 4020 BP 4159 4259 4359	District's drug- and alcohol-free workplace; actions to be taken if violated; available employee assistance programs
Upon employment	Government Code 21029	None	Right to purchase PERS service credit for military Service performed prior to Public employment
Upon placement of automated external defibrillator (AED) in school, and annually thereafter	Health and Safety Code 1797.196	AR 5141	Proper use of AED; location of all AEDs on campus sudden cardiac arrest, school's emergency response plan
~~To all employees,~~ **i**If the district receives Tobacco-Use Prevention Education funds	Health and Safety Code 104420	AR 3513.3	District's tobacco-free schools policy and enforcement procedures
Annually ~~to all employees,~~ or more frequently if there is new information	Health and Safety Code 120875, 120880	BP 4119.43 4219.43 4319.43	AIDS and hepatitis B, including methods to prevent exposure
To new employees upon hire and other employees upon request, in districts with 25 or more employees	**Labor Code 230.1**	**AR 4161.2 4261.2 4361.2**	**Rights pursuant to Labor Code 230-230.1 pertaining to leaves and accommodations for victims of crime or abuse**
~~To all employees, w~~With each paycheck	Labor Code 246	AR 4161.1 4361.1 AR 4261.1	Amount of sick leave available
Upon hire, in employee handbook, and upon request for parental leave	Labor Code 1034	BP 4033	The district's policy on lactation accommodation
To covered employees and former employees	Labor Code 2800.2	AR 4154 4254 4354	Availability of COBRA/ Cal-COBRA continuation and conversion coverage;

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees (continued)			
			statement encouraging careful examination of options before declining coverage
To employees participating in a flexible spending account	Labor Code 2810.7	None	Deadline to withdraw funds from account before the end of the plan year
To every new employee, either at the time employee is hired or by end of first pay period	Labor Code 3551	AR 4157.1 4257.1 4357.1	Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor
Within one day of receiving notice of potential exposure to COVID-19, to employees who were on the premises during the infectious period, the exclusive representative, and the employer of subcontracted employees as applicable	**Labor Code 6409.6**	**AR 4157 4257 4357**	**Potential exposure to COVID-19; benefits to which employees may be entitled; available leave options; protection against discrimination and retaliation; district's disinfection and safety plan**
Prior to beginning employment	Penal Code 11165.7, 11166.5	AR 5141.4	Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law
Upon employment, and when employee goes on leave for specified reasons	Unemployment Insurance Code 2613	AR 4154 4254 4354	Disability insurance rights and benefits
To all employees and job applicants	2 CCR 11023; 34, CFR 104.8, 106.9	BP 0410 AR 4030	District's policy on nondiscrimination and related complaint procedures
To all employees via employee handbook, or to each new employee	2 CCR 11096; 29 CFR 825.300	AR 4161.8 4261.8 4361.8	Benefits through Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA); obligation to Provide 30 days' notice of need for leave when possible

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
I. To All Employees (continued)			
To all employees	**8 CCR 3203**	**AR 4157 4257 4357**	**The right and procedure to access the injury and illness prevention program**
Annually ~~to all employees~~	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; inspections, response actions, post-response actions planned or in progress
II. To Certificated Employees			
To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire	Education Code 22455.5	AR 4121	Criteria for membership in retirement system; right to elect membership at any time
Upon employment of a retired certificated individual	Education Code 22461	AR 4117.14 4317.14	Postretirement earnings limitation or employment restriction; monthly report of compensation
To certificated employees	Education Code 35171	AR 4115 BP 4315	District regulations related to performance evaluations
30 days before last day of school year for instructional staff, or by June 30 for noninstructional Certificated staff, in any year in which employee is evaluated	Education Code 44663	AR 4115	Copy of employee's evaluation
To a certificated employee with unsatisfactory evaluation, once per year for probationary employee or at least once every other year for permanent employee	Education Code 44664	AR 4115	Notice and description of the unsatisfactory performance
By May 30, if district issues reemployment notices to certificated employees	Education Code 44842	AR 4112.1	Request that the employee notify district of intent to remain in service next year

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. To Certificated Employees (continued)			
To ~~certificated~~ **probationary and temporary certificated** employees upon employment ~~and to nonpermanent employees~~ **and every July thereafter** ~~in July of each school year~~	Education Code 44916	AR 4112.1 AR 4121	Employment status and salary
To probationary employee, by March 15	Education Code 44929.21, 44929.23, 44948.5	BP 4116	Whether or not employee is reelected for next school year
When certificated employee is subject to disciplinary action for cause at any time of year or, for charge of unsatisfactory performance, during instructional year	Education Code 44934, 44934.1 44936	BP 4118 AR 4118	Notice of charges, procedures, and employee rights; intent to dismiss or suspend 30 days after notice
To certificated employee charged with unprofessional conduct, at least 45 days prior to suspension/ dismissal notice	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with unsatisfactory performance, at least 90 days prior to suspension/dismissal notice or prior to last quarter of school year	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings	Education Code 44940.5	AR 4118	Notice of intent to dismiss 30 days from notice unless employee demands hearing
To probationary employees~~-~~ 30 days prior to dismissal, during school year, but not later than March 15 for a second-year probationary employees~~-~~	Education Code 44948.3	AR 4118	Reasons for dismissal and opportunity to appeal

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
II. To Certificated Employees (continued)			
By March 15 when necessary to reduce certificated personnel, with final notice by May 15	Education Code 44949, 44955	BP 4117.3	Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination
~~On or before June 30~~, **Before the End of the school year** to temporary employee who served 75 percent of school year but will be released	Education Code 44954	BP 4121	District's decision not to reelect employee for following school year
To teacher, when student engages in or is reasonably suspected of specified acts	Education Code 49079	AR 4158 4258 4358	Student has committed specified act that constitutes ground for suspension or expulsion
To certificated employee upon change in employment status due to alleged misconduct or while allegation is pending	5 CCR 80303	AR 4117.7 4317.7	Contents of state regulation re: report to Commission on Teacher Credentialing
III. To Classified Employees			
When classified employee is subject to disciplinary action for cause, in nonmerit district	Education Code 45113	AR 4218	Notice of charges, right to hearing, timeline for requesting hearing
~~To classified employees~~, ~~a~~**A**t least 60 days prior to layoff, or by April 29 if specially funded program is expires at end of school year	Education Code 45117	AR 4217.3	Notice of layoff and reemployment rights
~~To classified employees~~ ~~u~~**U**pon employment and upon each change in classification	Education Code 45169	AR 4212	Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek
To ~~classified~~ permanent employee whose leave is exhausted	Education Code 45192, 45195	AR 4261.1 AR 4261.11	Exhaustion of leave, opportunity to request additional leave

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
III. To Classified Employees (continued)			
To school bus drivers and school activity bus drivers prior to expiration of specified documents	13 CCR 1234	AR 3542	Expiration date of driver's license, driver's certificate and medical certificate; need to renew
To school bus drivers and school activity bus drivers upon employment and at least once per year thereafter	13 CCR 2480	AR 3542	Limitations on vehicle idling; consequences of not complying
To school bus drivers, prior to district drug testing program and thereafter upon employment	49 CFR 382.113,	AR 4112.42 4212.42 4312.42	Explanation of federal requirements for drug testing program and district's policy
To school bus drivers, prior to operating school bus	49 CFR 382.303	AR 4112.42 4212.42 4312.42	Post-accident information, procedures, and instructions
IV. To Administrative Supervisory Personnel			
To superintendent, deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract	Education Code 35031	BP 2121 BP 4312.1	Decision not to reelect or reemploy upon expiration of contract or term
Upon request by administrative or supervisory employee transferred to teaching position	Education Code 44896	AR 4313.2	Statement of the reasons for the ~~release~~ or reassignment
By March 15 to employee who may be released/reassigned the following school year	Education Code 44951	AR 4313.2	Notice that employee may be released or reassigned the following school year

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
V. To Individual Employees Under Special Circumstances			
In the event of a breach of security of district records, to affected employees	Civil Code 1798.21	BP 3580	Types of records affected, date of breach, description of incident, and, as applicable, contract information for credit reporting agencies
Prior to placing derogatory information in personnel file	Education Code 44031	AR 4112.6 4212.6 4312.6	Notice of derogatory information, opportunity to review and comment
To employees who volunteer to administer epinephrine auto-injector	Education Code 49414	AR 5141.21	Defense and indemnification from civil liability by the district
To district police officer, within 30 days of decision to impose discipline discipline	**Government Code 3304**	**AR 3515.3**	**Decision to impose discipline, including the date that will be imposed**
To employees returning from military leave of absence, within 30 days of return	Government Code 20997	AR 4161.5 4261.5 4261.5	Right to receive PERS service credit for military service; application form
24 hours before Board meets in closed session to hear complaints or charges against employee	Government Code 54957	BB 9321	Employee's right to have complaints/charges heard in open session
When taking disciplinary action against employee for disclosure of confidential information	Government Code 54963	BP 4119.23 4219.23 4319.23	Law prohibiting disclosure of confidential information obtained in closed session
Within one working day of work-related injury or victimization of crime	Labor Code 3553, 5401	AR 4157.1 4257.1 4357.1	Potential eligibility for workers' compensation benefits, claim form
When adverse employment action is based on DOJ criminal history information or subsequent arrest notification	Penal Code 11105, 11105.2	AR 4112.5 4212.5 4312.5	Copy of DOJ notification

EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
V. To Individual Employees Under Special Circumstances (continued)			
To any employee with exposure to blood or other potentially infectious materials, upon initial employment and at least annually thereafter	8 CCR 3204	AR 4119.42 4219.42 4319.42	The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records
To any employee assigned to a work area where hazardous chemicals are present, upon initial assignment and upon new exposure situation	8 CCR 5191	AR 3514.1	Location and availability of chemical hygiene plan, exposure limits, signs and symptoms of exposure, location of reference material
To any employee who may be exposed to hazardous substances in the work area, upon initial assignment and when new hazard is introduced into work area	8 CCR 5194	AR 3514.1	Any presence of hazardous substances in the work area, location and availability of hazard communication program, new material safety data sheet, employee rights
To employee eligible for military leave	38 USC 4334	AR 4161.5 4261.5 4361.5	Notice of rights, benefits, and obligations under military leave
Within five days of employee's request for FMLA leave, receipt of supporting information, or district's knowledge that the requested leave may qualify as FMLA leave	29 CFR 825.300 2 CCR 11049, 11091	AR 4161.8 4261.8 4361.8	Designation of leave as FMLA or non-FMLA; if not eligible, reason not eligible; requirement to use paid leave; any requirement for fitness-for-duty certification; any subsequent changes in designation notice
Whenever notice of eligibility for FMLA is provided to employee	29 CFR 825.300	AR 4161.8 4261.8 4361.8	Rights and responsibilities re: use of FMLA; consequence of failure to meet obligations

Regulation 4161.2: Personal Leaves **Status:** DRAFT

Original Adopted Date: 08/04/2009 | **Last Revised Date:** 08/02/2016

Personal leaves granted to district employees shall be used as permitted in this administrative regulation, other Board-approved policy or district regulation, or applicable collective bargaining agreement.

For the purpose of any personal leave offered pursuant to state law, a registered domestic partner shall have the same rights, protections, and benefits as a spouse and protections provided to a spouse's child shall also apply to a child of a registered domestic partner. (Family Code 297.5)

Whenever possible, employees shall request personal leaves in advance and prepare suitable lesson plans or instructions for a substitute employee.

~~(cf. 4121 - Temporary/Substitute Personnel)~~

Bereavement

Employees are entitled to a leave of up to three days, or five days if out-of-state travel is required, upon the death of any member of the employee's immediate family. No deduction shall be made from the employee's salary, nor shall such leave be deducted from any other leave to which the employee is entitled. (Education Code 44985, 45194)

~~(cf. 4161/4261/436 - Leaves)~~

Members of the immediate family include: (Education Code 44985, 45194)

1. The mother, father, grandmother, grandfather or grandchild of the employee or of the employee's spouse

2. The employee's spouse, son, son-in-law, daughter, daughter-in-law, brother or sister

3. Any relative living in the employee's immediate household

At the employee's request, bereavement leave may be extended under personal necessity leave provisions as provided in the section "Personal Necessity" below. (Education Code 44981, 45207)

Personal Necessity

Employees may use a maximum of seven days of their accrued personal illness/injury leave (sick leave) during each school year for reasons of personal necessity. (Education Code 44981, 45207)

~~(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)~~

~~(cf. 4261.1 - Personal Illness/Injury Leave)~~

Acceptable reasons for the use of personal necessity leave include:

1. Death of a member of the employee's immediate family when the number of days of absence exceeds the limits set by bereavement leave provisions (Education Code 44981, 45207)

2. An accident involving the employee's person or property or the person or property of a member of the employee's immediate family (Education Code 44981, 45207)

3. Illness, preventive care, or other need of a member of the employee's family, as defined in Labor Code 245.5 (Education Code 44981; Labor Code 246.5)

~~(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)~~

4. A classified employee's appearance in any court or before any administrative tribunal as a litigant, party or witness under subpoena or other order (Education Code 45207)

5. Fire, flood or other immediate danger to the home of the employee

6. Personal business of a serious nature which the employee cannot disregard

Leave for personal necessity may be allowed for other reasons at the discretion of the Superintendent or designee. However, no such leave shall be granted for purposes of personal convenience, for the extension of a holiday or vacation, or for matters which can be taken care of outside of working hours. The Superintendent or designee shall have final discretion as to whether a request reflects true personal necessity.

Advance permission shall not be required of an employee in any case involving the death of a member of the employee's immediate family, an accident involving the employee's person or property or the person or property of a member of ~~his/her~~ the employee's immediate family, or the illness prevention care, or other need of a member of the employee's family. (Education Code 44981, 45207)

For any leave that is planned, or where the need for leave is foreseeable, an employee shall notify the Superintendent or designee in advance. In all other circumstances, the employee shall notify the Superintendent or designee of the need for the leave as soon as practicable.

After any absence due to personal necessity, the employee shall verify the absence by submitting a completed and signed district absence form to ~~his/her~~ the employee's immediate supervisor.

Legal Duties

An employee may take time off work in order to: (Labor Code 230)

1. Serve on an inquest jury or trial jury

2. Comply with a subpoena or other court order to appear as a witness

Notices, summons, and subpoenas for court appearances shall be submitted to the district office when requesting leave.

A classified employee called for jury duty shall be granted leave with pay up to the amount of the difference between ~~his/her~~ **the employee's** regular earnings and any amount received for jury fees. (Education Code 44037)

A certificated employee who is called for jury duty also shall be granted leave with pay up to the difference between ~~his/her~~ **the employee's** regular earnings and any jury fees ~~he/she~~ received.

An employees ~~shall~~ be granted leave with pay to appear in court as witnesses other than litigant or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the employee. Such an employee shall receive the difference between ~~his/her~~ **the employee's** regular earnings and any witness fees ~~he/she~~ received.

Leaves for Crime Victims for Judicial Proceedings

An employee may be absent from work in order to attend judicial proceedings related to a crime when ~~he/she~~ **the employee is** a victim, or an immediate family member registered domestic partner, or child of a registered domestic partner of a victim, of any of the following crimes: (Labor Code 230.2)

1. A violent felony as defined in Penal Code 667.5(c)

2. A serious felony as defined in Penal Code 1192.7(c)

3. A felony provision of law proscribing theft or embezzlement

For these purposes, the employee may use vacation, personal leave, personal illness/injury leave, unpaid leave, or compensatory time off that is otherwise available to the employee, or unpaid leave. (Labor Code 230.2)

Prior to taking time off, an employee shall give ~~his/her supervisor~~ **the Superintendent or designee** a copy of the notice of each scheduled proceeding that is provided by the responsible agency, unless advance notice is not feasible. When advance notice is not feasible or an unscheduled absence occurs, the employee shall, within a reasonable time after the absence, provide documentation evidencing the judicial proceeding from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office, or the victim/witness office that is advocating on behalf of the victim. (Labor Code 230.2)

The district shall keep confidential any records pertaining to the employee's absence from work by reason of this leave. (Labor Code 230.2)

Leaves **for Victims** of ~~Domestic Violence or Sexual Assault and Stalking~~ **Crime or Abuse**

An employee who is a victim of domestic violence or sexual assault, or stalking, **who is a victim of a crime that caused physical injury or that caused mental injury with a threat of physical injury, or whose immediate family member, as defined, is deceased as the direct result of a crime** ~~as defined by law~~ may use vacation, sick leave, personal leave, or compensatory time off that is otherwise available to ~~him/her~~ **the employee** ~~under the terms of his/her employment~~ to attend the following activities: (Labor Code 230, 230.1, 246.5)

1. Obtain or attempt to obtain any relief, including, but not limited to, a temporary restraining order, restraining order, or other injunctive relief to help ensure the health, safety, or welfare of the employee or ~~his/her~~ the **employee's** child

2. Seek medical attention for injuries caused by ~~domestic violence or sexual assault, or stalking~~ **crime or abuse**

3. Obtain services from a domestic violence shelter, program, ~~or~~ rape crisis center, **or victim services organization or agency** as a result of ~~domestic violence or sexual assault, or stalking~~ **the crime or abuse**

4. Obtain psychological counseling **or mental health services** related to an experience of ~~domestic violence or sexual assault, or stalking~~ **crime or abuse**

5. Participate in safety planning and take other actions to increase safety from future ~~domestic violence or sexual assault, or stalking~~ **crime or abuse**, including temporary or permanent relocation

Prior to taking time off, an employee shall give reasonable notice to ~~his/her supervisor~~ the **Superintendent or designee**, unless advance notice is not feasible. When an unscheduled absence occurs, the employee shall provide, within a reasonable time, certification of the absence in the form of any of the following documents: (Labor Code 230, 230.1)

1. A police report indicating that the employee was a victim ~~of domestic violence or sexual assault~~

2. A court order protecting or separating the employee from the perpetrator of an ~~act of domestic violence or sexual assault~~ **the crime or abuse**, or other evidence from the court or prosecuting attorney that the employee has appeared in court

3. Documentation from a ~~medical professional,~~ domestic violence advocate or **sexual assault counselor as defined in Evidence Code 1037.1 or 1035.2, licensed medical professional or health care provider, victim** advocate ~~for victims of sexual assault, health care provider~~ or counselor that the employee was undergoing treatment **or receiving** services for physical or mental injuries or abuse resulting **in victimization** from ~~an act of domestic violence or sexual assault~~ the **crime or abuse**

4. Any other form of documentation that reasonably verifies that the crime or abuse occurred, including, but not limited to, a written statement signed by the employee or by an individual acting on the employee's behalf certifying that the absence is for a purpose authorized under Labor Code 230 or 230.1

The district shall maintain the confidentiality of such an employee to the extent authorized by law. (Labor Code 230, 230.1)

The Superintendent or designee shall inform employees of their rights pursuant to Labor Code 230 and 230.1 using a form developed by the Labor Commissioner or substantially similar form developed by the district. Such information shall be provided to new employees upon hire and to othere employees upon request. (Labor Code 230.1)

Personal Leave for a Child's School Activities

Any employee who is a parent/guardian of one or more children of an age to attend any of grades K-12, or am, program offered by a licensed child care provider may use up to 40 hours of personal leave, vacation, or compensatory time off each school year in order to: (Labor Code 230.8)

1. Find, enroll, or reenroll ~~his/her~~ a child in a school or with a licensed child care provider or to participate in activities of the school or child care provider, provided the employee gives reasonable advance notice of the absence. Time off for this purpose shall not exceed eight hours in any calendar month.

2. Address a school or child care emergency, provided the employee gives notice. An emergency exists when the child cannot remain in school or with a child care provider due to one of the following circumstances:

a. A request by the school or child care provider that the child be picked up

b. An attendance policy, excluding planned holidays, that prohibits the child from attending or requires that the child be picked up from the school or child care provider

c. Behavioral or discipline problems

d. Closure or unexpected unavailability of the school or child care provider, excluding planned holidays

e. A natural disaster, including, but not limited to, fire, earthquake, or flood

(cf. 5148 - Child Care and Development)

For purposes of this leave, parent/guardian includes a parent, guardian, stepparent, foster parent, grandparent, or person who stands in loco parentis to a child. (Labor Code 230.8)

In lieu of using vacation, personal leave or compensatory time off, eligible employees may take unpaid leave for this purpose.

If both parents/guardians of a child are employed at the same work site, this leave shall be allowed for the parent/guardian who first gives notice to the district. Simultaneous absence by another parent/guardian of the child may be granted by the Superintendent or designee. (Labor Code 230.8)

Upon request by the Superintendent or designee, the employee shall provide documentation from the school or licensed day child care provider that ~~he/she~~ the employee engaged in permitted child-related activities on a specific date and at a particular time. (Labor Code 230.8)

Service on Education Boards, Committees

Upon request, a certificated employee shall be granted up to 20 school days of paid leave per school year for service performed within the state on any education board, commission, committee, or group authorized by Education Code 44987.3 provided that all of the following conditions are met: (Education Code 44987.3)

1. The service is performed within the state.

2. The board, commission, organization or group informs the district in writing of the service.

3. The board, commission, organization or group agrees, prior to service, to reimburse the district, upon the district's request, for compensation paid to the employee's substitute and for actual related administrative costs.

Employee Organization Activities

Upon request, any certificated or classified employee shall be granted a leave of absence without loss of compensation to serve as an elected officer of a district employee organization or any statewide or national employee organization with which the employee organization is affiliated. The leave shall include, but is not limited to, absence for purposes of attending periodic, stated, special or regular meetings of the body of the organization. (Education Code 44987, 45210)

~~(cf. 4140/4240/4340 - Bargaining Units)~~

~~(cf. 4143/4243 - Negotiations)~~

Upon request of an employee organization in the district or its state or national affiliate, a reasonable number of unelected classified employees shall be granted a leave of absence without loss of compensation for the purpose of attending important organizational activities authorized by the organization. The employee organization shall provide reasonable notification to the Superintendent or designee when requesting a leave of absence for employees for this purpose. (Education Code 45210)

When leave is granted for any of the above purposes, the employee organization shall reimburse the district within 10 days after receiving the district's certification of payment of compensation to the employee. (Education Code 44987, 45210)

Religious Leave

The Superintendent or designee may grant an employee up to three days of leave per year for religious purposes, provided that the leave is requested in advance and that it does not cause additional district expenditures, the neglect of assigned duties or any other unreasonable hardship on the district.

The Superintendent or designee shall deduct the cost of a substitute, when required, from the wages of the employee who takes religious leave.

No employee shall be discriminated against for using this leave or any additional days of unpaid leave granted for religious observances at the discretion of the Superintendent or designee.

Spouse on Leave from Military Deployment

An employee who works an average of 20 hours or more per week and whose spouse is a member of the United States Armed Forces, National Guard, or reserves may take up to 10 days of unpaid leave during a period that ~~his/her~~ **the employee's** spouse is on leave from deployment during a military conflict, as defined in Military and Veterans Code 395.10. (Military and Veterans Code 395.10)

Within two business days of receiving official notice that ~~his/her~~ **the employee's** spouse will be on leave from deployment, the employee shall provide the Superintendent or designee with notice of ~~his/her~~ **the** intention to take the leave. The employee shall submit written documentation certifying that ~~his/her~~ **the employee's** spouse will be on leave from deployment during the time that the leave is requested. (Military and Veterans Code 395.10)

Leave for Emergency Duty

An employee may take time off to perform emergency duty as a volunteer firefighter, a reserve peace officer, or emergency rescue personnel. (Labor Code 230.3)

An employee who performs duty as a volunteer firefighter, reserve peace officer, or emergency rescue personnel shall be permitted to take temporary leaves of absence, not to exceed an aggregate total of 14 days per calendar year, for the purpose of engaging in fire, law enforcement, or emergency rescue training. (Labor Code 230.4)

An employee who performs duty as a volunteer firefighter, reserve peace officer, or emergency rescue personnel shall be permitted to take temporary leaves of absence, not to exceed an aggregate total of 14 days per calendar year, for the purpose of engaging in fire, law enforcement, or emergency rescue training. (Labor Code 230.4)

Civil Air Patrol Leave

An employee may take up to 10 days of unpaid leave per calendar year, beyond any leave otherwise available to ~~him/her~~ the employee, to respond to an emergency operational mission of the California Civil Air Patrol, provided that the employee has been employed by the district for at least a 90-day period immediately preceding the leave. Such leaves shall not exceed three days for a single mission, unless an extension is granted by the governmental entity authorizing the mission and is approved by the Superintendent or designee. (Labor Code 1501, 1503)

The employee shall give the district as much advance notice as possible of the intended dates of the leave. The Superintendent or designee may require certification from the proper Civil Air Patrol authority to verify the eligibility of the employee for the leave and may deny the leave if the employee fails to provide the required certification. (Labor Code 1503)

Regulation 4161.8: Family Care And Medical Leave **Status:** DRAFT

Original Adopted Date: 09/04/2007 | **Last Revised Date:** 05/15/2018

The district shall not deny eligible employee the right to family care~~,~~ or medical **leave~~, or pregnancy disability leave (PDL)~~** pursuant to the Family and Medical Leave Act (FMLA)~~,~~ **or** the California Family Rights Act (CFRA), **or leave for pregnancy disability pursuant to California Pregnancy Disability Leave (PDL).** ~~or the Fair Employment and Housing Act (FEHA), nor restrain or interfere with the employee's exercise of such right. In addition, t~~**T**he district shall not **interfere with, restrain, or deny the exercise of an employee's right to any such leave, nor shall the district** discharge, ~~an employee or~~ discriminate **against,** or retaliate against ~~him/her~~ **an employee** for taking such leave, ~~for his/her opposition to or challenge~~ **opposing or challenging** ~~of any~~ **an** unlawful ~~district~~ **employment** practice in relation to any of these laws, or for ~~his/her involvement~~ **being involved** in any related inquiry or proceeding. (Government Code 12945, 12945.2; 2 CCR 11094; 29 USC 2615)

~~(cf. 4030 - Nondiscrimination in Employment)~~

~~(cf. 4032 - Reasonable Accommodation)~~

~~(cf. 4033 - Lactation Accommodation)~~

Definitions

The words and phrases defined below shall have the same meaning throughout this administrative regulation except where a different meaning is otherwise specified.

Child ~~(son or daughter)~~ means a biological, adopted, or foster child, a stepchild, a legal ward, or a ~~child~~ **person** to whom the employee stands in loco parentis~~, as long as the child is under 18 years of age or an adult dependent child.~~ **For purposes of CFRA leave, *child* also includes a child of a registered domestic partner** (Government Code 12945.2; 2 CCR 11087; 29 USC 2611)

Eligible employee, for FMLA and CFRA purposes means an employee who been employed with the district for at least 12 months and who has at **least** 1,250 hours of service with the district ~~during the previous 12-month period.~~ **during the 12 months immediately preceding the leave.** However, these requirements shall **not** apply when an employee applies for PDL. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611; 29 CFR 825.110)

Eligible family member means an employee's child, parent, or spouse. For purposes of leave to care for a family member with a serious health condition pursuant to CFRA, eligible family member includes an employee's child, parent, spouse, registered domestic partner, grandparent, grandchild, or sibling. (Government Code 12945.2; 2 CCR 11087; 29 USC 2612)

Employee disabled by pregnancy means an employee whose health care provider states that the employee is: (2 CCR 11035)

1. Unable because of pregnancy to perform any one or more of the essential functions of the job or to perform any of them without undue risk to the employee or other persons or to the pregnancy's successful completion

2. Suffering from severe "morning sickness" or needs to take time off for prenatal or postnatal care, bed rest, gestational diabetes, pregnancy-induced hypertension, preeclampsia, postpartum depression, childbirth, loss or end of pregnancy, recovery from childbirth or loss or end of pregnancy, or any other pregnancy-related condition

Parent means a biological, foster, or adoptive parent, a stepparent, a legal guardian, or another person who stood in loco parentis to the employee when the employee was a child. Parent does not include a spouse's parents. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611; 29 CFR 825.122)

Serious health condition means an illness, injury, (including, but not limited to, on-the-job injuries), impairment, or physical or mental condition of the employee or **an eligible family member of the employee** ~~his/her child, parent, or spouse, including, but not limited to,~~ **that involves either inpatient care or continuing treatment, including** treatment for substance abuse, ~~that involves either of the following~~ as **follows**: (Government Code 12945.2; 2 CCR 11087, 11097; 29 USC 2611~~; 29~~ , 2612.29; CFR 825.113-825.115)

1. Inpatient care in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care, or any period of incapacity

A person is considered an inpatient when **formally admitted to** a health care facility ~~formally admits him/her to the facility~~ **with** the expectation that of ~~he/she will~~ remaining overnight and occupying a bed, even if it later develops that the person can be discharged or transferred to another facility and does not actually remain overnight.

Incapacity means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.

2. Continuing treatment or continuing supervision by a health care provider, including one or more of the following:

a. A period of incapacity of more than three consecutive full days

b. Any period of incapacity or treatment for such incapacity due to a chronic serious health condition

c. Any period of incapacity due to pregnancy or for prenatal care under FMLA

d. Any period of incapacity which is permanent or long term due to a condition for which treatment may not be effective

e. Any period of absence to receive multiple treatments, including recovery, by a health care provider

Spouse means a partner in marriage as defined in Family Code 300 including same sex partners in marriage~~, or~~ . **For purposes of CFRA leave, *spouse* also includes** a registered domestic partner within the meaning of Family Code 297-297.5. (Family Code 297.5, 297.5, 300; 2 CCR 11087; 29 CFR 825.122)

Eligibility

The district shall grant FMLA or CFRA leave to eligible employees for any of the following reasons: (Government Code 12945.2; ~~12945.6; 29~~ USC 2612; 29 CFR 825.112, **825.126, 825.127**)

1. The birth of a child of the employee or placement of a child with the employee in connection with the employee's adoption or foster care of the child (parental leave)

2. To care for the ~~employee's child, parent, spouse~~ employee's **eligible** family member with a serious health condition.

3. The employee's own serious health condition that makes the employee ~~him/her~~ unable to perform one or more essential job functions of ~~his/her~~ the position.

4. Any qualifying exigency arising out of the fact that the employee's spouse, child, ~~or~~ parent **or, for CFRA leave only, a registered domestic partner,** is a military member on covered active duty or call to covered active duty (or has been notified of an impending call or order to covered active duty)

5. To care for a covered servicemember with a serious injury or illness if the covered servicemember is the employee's spouse, child, parent, or next of kin, as defined

In addition, the district shall grant PDL to any employee who is disabled by pregnancy, childbirth, or any related medical condition. (Government Code 12945; 2 CCR 11037)

Terms of Leave

An eligible employee shall be entitled to a total of 12 work weeks of FMLA or CFRA leave during any 12-month period, except in the case of leave to care for a covered servicemember as provided under "Military Caregiver Leave" below. To the extent allowed by law, CFRA and FMLA leaves shall run concurrently. **In circumstances where the leaves do not run concurrently under the law, the employee may take up to 12 work weeks for both CFRA and FMLA, for a total of 24 work weeks.** (Government Code 12945.2; 29 USC 2612)

OPTION 1: This 12-month period shall coincide with the calendar year. (29 CFR 825.200)

OPTION 2: This 12-month period shall coincide with the fiscal year. (29 CFR 825.200)

OPTION 3: This 12-month period shall be measured forward from the date the employee's first family care and medical leave begins. (29 CFR 825.200)

OPTION 4: This 12-month period shall be a rolling period measured backward from the date an employee uses any family care and medical leave, as defined in 29 CFR 825.200. (29 CFR 825.200)

In addition, any employee who is disabled by pregnancy, childbirth, or other related condition shall be entitled to PDL for the period of the disability not to exceed four months. For a part-time employee, the four months shall be calculated on a proportional basis. (Government Code 12945; 2 CCR 11042)

PDL shall run concurrently with FMLA leave for disability caused by an employee's pregnancy. At the end of the

employee's FMLA leave for disability caused by pregnancy, or at the end of four months of PDL, whichever occurs first, a CFRA-eligible employee may request to take CFRA leave of up to 12 work weeks, for the reason of the birth of her child or to bond with or care for the child. (Government Code 12945, 12945.2; 2 CCR)

Leave taken for the birth or placement of a child must be concluded within the 12-month period beginning on the date of the birth or placement of the child. Such leave does not need to be taken in one continuous period of time (2 CCR 11090; 29 USC 2612)

~~If both parents of a child work for the district, their family care and medical leave related to the birth or placement of the child shall be limited to a combined total of 12 weeks.~~ **Each eligible employee shall be granted up to 12 work weeks for family care and medical leave related to the birth or placement of a child, regardless of whether both parents of the child work for the district.** ~~This restriction shall apply regardless of the legal status of both parents' relationships.~~ (Government Code 12945.2; 12945.6; 29 CCR 11088; 29 USC 2612)

Use/Substitution of Paid Leave

OPTION 1: ~~An employee shall use his/her accrued vacation leave, other accrued time off, and any other paid or unpaid time off negotiated with the district for any otherwise unpaid FMLA or CFRA leave not involving his/her own serious health condition. For PDL, CFRA, or FMLA leave due to an employee's own serious health condition, the employee shall use accrued sick leave and may use accrued vacation leave and other paid time off at his/her option. (Government Code 12945, 12945.2; 12945.6; 2 CCR 11044; 29 USC 2612)~~ **During any otherwise unpaid period of FMLA or CFRA leave, except leave for an employee's own serious health condition, an employee shall use accrued paid leave, including, but not limited to, vacation leave, personal leave, or family leave. If the leave is for the employee's own serious health condition, the employee shall use accrued paid leave, including but not limited to, vacation leave, personal leave, or sick leave. During an unpaid period of PDL, the employee shall use any accrued sick leave and may elect to use any vacation time or other accrued personal time off.** (Government Code 12945, 12945.2, ~~12945.6~~; 2 CCR 11044, **11092**; 29 USC 2612)

OPTION 2: During the any otherwise unpaid period of PDL or any FMLA or CFRA leave, the employee may elect to use his/her accrued vacation leave, accrued sick leave, or any other paid time off negotiated with the district that the employee he/she is eligible to use. If the leave is for the employee's own serious health condition or PDL, the employee may also elect to use accrued sick leave during the period of leave. (Government Code 12945, 12945.2, ~~12945.6~~; 2 CCR 11044; 11092; 29 USC 2612)

The district and employee may also ~~negotiate for the employee's~~ **come to agreement regarding** the use of any additional paid or unpaid time off instead of using the employee's CFRA leave. (2 CCR 11092)

~~(cf. 4141/4241 - Collective Bargaining Agreement)~~

~~(cf. 4161/4261/4361 - Leaves)~~

~~(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)~~

~~(cf. 4261.1 - Personal Illness/Injury Leave)~~

Intermittent Leave/Reduced Leave Schedule

PDL and family care and medical leave for the serious health condition of an employee or ~~his/her child, parent,~~

~~spouse~~ eligivle family member may be taken intermittently or on a reduced work or leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition. However, the district may limit leave increments to the shortest period of time that the district's payroll system uses to account for absences or use of leave provided it is not to be greater than one hour. (Government Code 12945.2; 2 CCR 11042, 11090; 29 USC 2612)

~~(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)~~

The basic minimum duration of leave for the birth, adoption, or foster care placement of a child shall be two weeks. However, the district shall grant a request for such leave of less than two weeks on any two occasions. (2 CCR 11090; 29 USC 2612)

The district may require an employee to transfer temporarily to an available alternative position under any of the following circumstances: (2 CCR 11041, 11090; 29 USC 2612)

1. The employee needs intermittent leave or leave on a reduced work schedule that is foreseeable based on a planned medical treatment for the employee or family member.

2. A medical certification is provided by the employee's health care provider that, because of pregnancy, the employee has a medical need to take intermittent leave or leave on a reduced work schedule.

3. The district agrees to permit intermittent leave or leave on a reduced work schedule due to the birth, adoption, or foster care placement of the employee's child.

The alternative position must have equivalent pay and benefits and must better accommodate recurring periods of leave than the employee's regular job, and the employee must be qualified for the position. Transfer to an alternative position may include altering an existing job to better accommodate the employee's need for intermittent leave or a reduced work or leave schedule. (2 CCR 11041, 11090; 29 USC 2612)

Request for Leave

The district shall consider an employee's request for PDL or family care and medical leave only if the employee provides at least verbal notice sufficient to make the district aware of the need to take the leave and the anticipated timing and duration of the leave. (2 CCR 11050, 11091)

For family care and medical leave, the employee need not expressly assert or mention FMLA/CFRA to satisfy this requirement. However, ~~he/she~~ the employee must state the reason the leave is needed (e.g., birth of child, medical treatment). If more information is necessary to determine whether the employee is eligible for family care and medical leave, the Superintendent or designee shall inquire further and obtain the necessary details of the leave to be taken. (2 CCR 11091)

The district shall respond to requests for leave as soon as practicable, but no later than five business days after receiving the employee's request. (2 CCR 11091)

Based on the information provided by the employee, the Superintendent or designee shall designate the leave, paid or unpaid, as FMLA/CFRA qualifying leave and shall give notice of such designation to the employee. Failure of an employee to respond to permissible inquiries regarding the leave request may result in denial of CFRA protection if the district is unable to determine whether the leave is CFRA qualifying. (2 CCR 11091; 29 CFR 825.300)

When an employee is able to foresee the need for PDL or family care and medical leave at least 30 days in advance for the leave, the employee shall provide the district with at least 30 days advance notice before the leave. When the 30 days' notice is not practicable because of a lack of knowledge of when leave will be required to begin, a change in circumstances, a medical emergency, or other good cause, the employee shall provide the district with notice as soon as practicable. Failure of an employee to provide required notice may result in a denial of leave. (2 CCR 11050, 11091)

In all instances, the employee shall consult with the Superintendent or designee and make a reasonable effort to schedule, subject to the health care provider's approval, any planned appointment or medical treatment or supervision so as to minimize disruption to district operations. (Government Code 12945.2; 2 CCR 11050, 11091)

Certification of Health Condition

Within five business days of an employee's request for family care and medical leave for ~~his/her own or his/her child's, parent's, or spouse's~~ **the** serious health condition of **the employee** or an **eligible family member**, the Superintendent or designee shall request that the employee provide certification by a health care provider of the need for leave. Upon receiving the district's request, the employee shall provide the certification within 15 **calendar** days, unless either the Superintendent or designee provides additional time or it is not practicable under the particular circumstances, despite the employee's diligent, good faith efforts. (2 CCR 11087, 11091; 29 CFR 825.305)

The certification shall include the following: (Government Code 12945.2; 2 CCR 11087; 29 USC 2613)

1. The date on which the serious health condition began

2. The probable duration of the condition

3. If the employee is requesting leave to care for ~~a child, parent, spouse~~ **an eligible family member** with a serious health condition, both of the following:

a. Statement that the serious health condition warrants the participation of the employee to provide care, such as by providing psychological comfort, arranging for third party care, or directly providing or participating in the medical care of ~~the child, parent, or spouse~~ **the eligible family member** during a period of the treatment or supervision

b. Estimated amount of time the health care provider believes the employee needs to care for ~~the child, parent, spouse~~ **the eligible family member**

4. If the employee is requesting leave because of ~~his/her~~ **the employee's** own serious health condition, a statement that due to the serious health condition, ~~he/she~~ **the employee** is unable to work at all or is unable to perform one or more essential **job** functions of the **position** ~~of his/her job~~

5. If the employee is requesting leave for intermittent treatment or on a reduced work or leave schedule for planned medical treatment, a statement of the medical necessity for the leave, the dates on which treatment is expected to be given, the duration of such treatment, and the expected duration of the leave

When an employee has provided sufficient medical certification to enable the district to determine whether the employee's leave request is FMLA/CFRA-eligible, the Superintendent or designee shall notify the employee within five business days whether the leave is FMLA/CFRA-eligible. The Superintendent or designee may also retroactively designate leave as FMLA/CFRA as long as appropriate notice is given to the employee and there is no harm or injury to the employee. (2 CCR 11091; 29 CFR 825.301)

If the Superintendent or designee ~~doubts~~ **has a good faith objective reason to doubt** the validity of a certification that accompanies a request for leave for the employee's own serious health condition, **the Superintendent or designee** ~~he/she~~ may require the employee to obtain a second opinion from a district-approved health care provider, at district expense. If the second opinion is contrary to the first, the Superintendent or designee may require the employee to obtain a third medical opinion from a third health care provider approved by both the employee and the district, again at district expense. The opinion of the third health care provider shall be final and binding. (Government Code 12945.2; 2 CCR 11091; 29 USC 2613)

Certification for PDL

~~For PDL, the~~ **The** Superintendent or designee shall request that ~~the~~ **an** employee **who is requesting PDL** provide certification by a health care provider of the need for leave at the time the employee gives notice of the need for PDL, or within two business days of giving the notice. If the need for PDL is unforeseen, the Superintendent or designee shall request the medical certification within two business days after the leave commences. The Superintendent or designee may request certification at some later date if **the Superintendent or designee** ~~he/she~~ has reason to question the appropriateness of the leave or its duration. (2 CCR 11050)

For PDL that is foreseeable and for which at least 30 days' notice has been given, the employee shall provide the medical certification before the leave begins. When this is not practicable, the employee shall provide the certification within the time frame specified by the Superintendent or designee which must be at least 15 **calendar**days after the request, unless it is not practicable under the particular circumstances despite the employee's diligent, good faith efforts. (2 CCR 11050)

Medical certification for PDL purposes shall include a statement that the employee needs to take the leave because she is disabled by pregnancy, childbirth, or a related medical condition, the date on which the employee became disabled because of pregnancy, and the estimated duration of the leave. (2 CCR 11050)

If additional PDL or family care and medical leave is needed when the time estimated by the health care provider expires, the district may require the employee to provide recertification in the manner specified for the leave. (Government Code 12945.2; 2 CCR 11050; 29 USC 2613)

~~The Superintendent or designee shall not request any genetic information related to an employee except as authorized by law in accordance with California Genetic Information Nondiscrimination Act of 2011.~~

Release to Return to Work

Upon expiration of an employee's PDL or family care and medical leave taken for the employee's own serious health condition, the employee shall present certification from the health care provider of the employee's ability able to resume work. The certification shall address the employee's ability to perform the essential job functions of the position.

Rights to Reinstatement

~~Upon granting an employee's request for PDL or FMLA/CFRA leave, the Superintendent or designee shall guarantee to reinstate the employee in the same or a comparable position when the leave ends. (Government Code 12945.2; 2 CCR 11043, 11089; 29 USC 2614)~~

~~However, the district may refuse to reinstate an employee returning from FMLA OR CFRA leave to the same or a comparable position if all of the following apply: (Government Code 12945.2; 2 CCR 11089; 29 USC 2614)~~

~~1. The employee is a salaried "key employee" who is among the highest paid 10 percent of those district employees who are employed within 75 miles of the employee's worksite.~~

~~2. The refusal is necessary to prevent substantial and grievous economic injury to district operations.~~

~~3. The district informs the employee of its intent to refuse reinstatement at the time it determines that the refusal is necessary, and the employee fails to immediately return to service.~~

~~(cf. 4117.3 - Personnel Reduction)~~

~~(cf. 4217.3 - Layoff/Rehire)~~

The district may ~~also~~ refuse to reinstate an employee to the same or a comparable position if the FMLA/CFRA leave was fraudulently obtained by the employee. (2 CCR 11089; 29 CFR 825.216)

The district may refuse to reinstate an employee to the same position after taking PDL if, at the time the reinstatement is requested, the employee would not otherwise have been employed in that position for legitimate business reasons unrelated to the employee's PDL. (2 CCR 11043)

Maintenance of Benefits/Failure to Return from Leave

During the period when an employee is on PDL or family care and medical leave, ~~he/she~~ the employee shall maintain ~~his/her~~ employee status with the district and the leave shall not constitute a break in service for purposes of longevity, seniority under any collective bargaining agreement, or any employee benefit plan. (Government Code 12945.2; 2 CCR 11092; 29 USC 2614)

For up to a maximum of four months for PDL or 12 work weeks for other family care and medical leave, the district

shall continue to provide an eligible employee the group health plan coverage that was in place before the employee ~~he/she~~ took the leave. The employee shall reimburse the district for premiums paid during the leave if the employee ~~he/she~~ fails to return to district employment after the expiration of all available leaves and the failure is for a reason other than the continuation, recurrence, or onset of a serious health condition or other circumstances beyond the employee's ~~his/her~~ control. (Government Code 12954.2; 2 CCR 11044, 11092; 29 USC 2614; 29 CFR 825.213)

~~(cf. 4154/4254/4354 - Health and Welfare Benefits)~~

In addition, during the period when an employee is on PDL or family care and medical leave, the employee shall be entitled to continue to participate in other employee benefit plans including life insurance, short-term or long-term disability insurance, accident insurance, pension and retirement plans, and supplemental unemployment benefit plans to the same extent and under the same conditions as apply to an unpaid leave taken for any other purpose. However, for purposes of pension and retirement plans, the district shall not make plan payments for an employee during any unpaid portion of the leave period and the leave period shall not be counted for purposes of time accrued under the plan. (Government Code 12945.2; 2 CCR 11044, 11092)

Military Family Leave Resulting from Qualifying Exigencies

An eligible employee may take up to 12 work weeks of unpaid FMLA/CFRA leave during each 12-month period established by the district in the section entitled "Terms of Leave" above, for one or more qualifying exigencies while ~~he/her~~ the employee's child, parent, ~~or~~ spouse, or, for purposes of CFRA leave, registered domestic partner who is a military member is on covered active duty or on call to covered active duty status. (Government Code 12945.2; 29 USC 2612;29 CFR 825.126 ~~CCR 11044, 11092~~)

Covered active duty means, for members of the Regular Armed forces, duty during the deployment of a member of the regular Armed Forces to a foreign country ~~or~~ and, for members of the Reserve components of the Armed forces, duty during the deployment of a member of the National Guard or Reserves to a foreign country under a call or order to active duty in support of a contingency operation pursuant to law. Deployment to a foreign county includes deployment to international waters. (29 USC 2611; 29 CFR 825.126)

Qualifying exigencies include time needed to: (29 CFR 825.126)

1. Address issues arising from short notice deployment of up to seven calendar days from the date of receipt of call or order of short notice deployment

2. Attend military events and related activities, such as any official ceremony or family assistance program related to the covered active duty or call to covered active duty status

3. Arrange child care or attend school activities arising from the covered active duty or call to covered active duty, such as arranging for alternative child care, enrolling or transferring a child to a new school, or attending meetings

4. Make or update financial and legal arrangements to address a military member's absence

5. Attend counseling provided by someone other than a health care provider

6. Spend time (up to 15 calendar days of leave per instance) with a military member who is on short-term, temporary, rest and recuperation leave during deployment

7. Attend to certain post-deployment activities, such as arrival ceremonies or reintegration briefings

8. Care for a military member's parent who is incapable of self-care when the care is necessitated by the military member's covered active duty

9. Address any other event that the employee and district agree is a qualifying exigency

The employee shall provide the Superintendent or designee with notice of the need for the qualifying exigency leave as soon as practicable, regardless of how far in advance such leave is foreseeable. (29 CFR 825.302)

An employee who is requesting such leave for qualifying exigencies shall provide the Superintendent or designee with a copy of the military member's active duty orders, or other documentation issued by the military, and the dates of the service. In addition, the employee shall provide the Superintendent or designee with certification of the qualifying exigency necessitating the leave. The certification shall contain the information specified in 29 CFR 825.309.

The employee's qualifying exigency leave may be taken on an intermittent or reduced work or leave schedule basis. (29 CFR 825.302)

During the period of qualified exigency leave, the district's rule regarding an employee's use of ~~his/her~~ accrued vacation leave and any other accrued paid or unpaid time off, as specified in the section "Use/Substitution of Paid Leave" above, shall apply.

Military Caregiver Leave

The district shall grant an eligible employee up to a total of 26 work weeks of leave during a single 12-month period, measured forward from the first date of leave taken, to care for a covered servicemember with a serious illness or injury. In order to be eligible for such military caregiver leave, the employee must be the spouse, ~~son, daughter~~ **child**, parent, or next of kin of the covered servicemember. This 26-week period is not in addition to, but rather is inclusive of, the 12 work weeks of leave that may be taken for other FMLA qualifying reasons. (29 USC 2611, 2612; 29 CFR 825.127)

Covered servicemember may be: (29 CFR 825.127)

1. A current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy; is otherwise in outpatient status; or is otherwise on the temporary

disability retired list for a serious injury or illness

2. A veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran

~~Son or daughter~~ ***Child*** *of a covered servicemember* means the **covered servicemember's** biological, adopted, or foster child, stepchild, legal ward, or ~~a~~ child ~~of any age~~ for whom the covered servicemember stood in ***loco parentis*****, and who is** of any age. (29 CFR 825.127)

Parent of a covered servicemember means the covered servicemember's biological, adopted, step, or foster parent, or any other individual who stood in loco parentis to the covered servicemember (except "parents in law"). (29 CFR 825.127)

Next of kin means the nearest blood relative to the covered servicemember, **other than the spouse, parent or child, unless** ~~or as~~ designated in writing by the covered servicemember. (29 USC 2611, 2612; **29 CFR 825.127**)

Outpatient status means the status of a member of the Armed Forces assigned to a military medical treatment facility as an outpatient or a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients. (29 USC 2611; 29 CFR 825.127)

Serious injury or illness means: (29 USC 2611; 29 CFR 825.127)

1. For a current member of the Armed Forces, an injury or illness incurred by the member in the line of duty on active duty, or that existed before the beginning of the member's active duty and was aggravated by the member's service in the line of duty while on active duty in the Armed Forces, and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating

2. For a veteran, an injury or illness incurred or aggravated by the member's service in the line of duty on active duty in the Armed Forces, including the National Guard or Reserves, that manifested itself before or after the member became a veteran and that is at least one of the following:

a. A continuation of a serious injury or illness incurred or aggravated while the veteran was a member of the Armed Forces and rendered ~~him/her~~ **the servicemember** unable to perform the duties of ~~his/her~~ **the servicemember's** office, grade, rank, or rating

b. A physical or mental condition for which the veteran has received a U.S. Department of Veterans Affairs (VA) Service-Related Disability Rating of 50 percent or greater, based wholly or partly on that physical or mental condition

c. A physical or mental condition that substantially impairs the veteran's ability to secure or follow a substantially gainful occupation by reason of one or more disabilities related to ~~his/her~~ **the servicemember's** military service or that would do so but for treatment received by the veteran

d. An injury, including a psychological injury, on the basis of which the veteran has been enrolled in the VA's Program of Comprehensive Assistance for Family Caregivers

The employee shall provide reasonable and practicable notice of the need for the leave in accordance with the procedures in the section entitled "Request for Leave" above.

An employee requesting leave to care for a covered servicemember with a serious injury or illness shall provide the Superintendent or designee with certification from an authorized health care provider of the servicemember that contains the information specified in 29 CFR 825.310.

The leave may be taken intermittently or on a reduced work or leave schedule when medically necessary. An employee taking military caregiver leave in combination with other **family care and medical** leaves pursuant to this administrative regulation shall be entitled to a combined total of 26 work weeks of leave during a single 12-month period. When both spouses work for the district and both wish to take such leave, the spouses are limited to a maximum combined total of 26 work weeks during a single 12-month period. (29 USC 2612)

During the period of military caregiver leave, the district's rule regarding an employee's use of ~~his/her~~ accrued vacation leave and other accrued paid or unpaid time off, as specified in the section "Use/Substitution of Paid Leave" above, shall apply.

Notifications

The Superintendent or designee shall provide the following notifications about federal and state law related to PDL or FMLA/CFRA leave:

1. General Notice: Information explaining the provisions of the FEHA/PDL and FMLA/CFRA and employee rights and obligations shall be posted in a conspicuous place on district premises, or electronically, and shall be included in employee handbooks. (2 CCR 11049, 11095; 29 U5C 2619)

The general notice shall also explain an employee's obligation to provide the Superintendent or designee with at least 30 days' notice of the need for the request leave, when the need is reasonably foreseeable at least 30 days prior to the start of the leave. (2 CCR 11049, 1150, 11091)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

2. Eligibility Notice: When an employee requests leave, including PDL, or when the Superintendent or designee acquires knowledge that an employee's leave may be for an FMLA/CFRA qualifying reason, the Superintendent or designee shall, within five business days, provide notification to the employee of ~~his/her~~ eligibility to take such leave. (2 CCR 11049, 11091; 29 CFR 825.300)

3. Rights and Responsibilities Notice: Each time the eligibility notice is provided to an employee, the Superintendent

or designee shall provide written notification explaining the specific expectations and obligations of the employee, including any consequences for a failure to meet those obligations. Such notice shall include, as applicable: (29 CFR 825.300)

a. A statement that the leave may be designated and counted against the employee's annual FMLA/CFRA leave entitlement and the appropriate 12-month entitlement period, if qualifying

b. Any requirements for the employee to furnish medical certification of a serious health condition, serious injury or illness, or qualifying exigency arising out of active duty or call to active duty status and the consequences of failing to provide the certification

c. The employee's right to substitute paid leave, whether the district will require use of paid leave, conditions related to any use of paid leave, and the employee's entitlement to take unpaid leave if the employee does not meet the conditions for paid leave

d. Any requirements for the employee to make premium payments necessary to maintain health benefits, the arrangement for making such payments, and the possible consequences of failure to make payments on a timely basis

~~e. The employee's status as a "key employee," if applicable, potential consequence that restoration may be denied following the FMLA leave, and explanation of the conditions required for such denial~~

~~f.~~ e.The employee's right to maintenance of benefits during the leave and restoration to the same or an equivalent job upon return from leave

g.f. The employee's potential liability for health insurance premiums paid by the district during the employee's unpaid FMLA leave should the employee not return to service after the leave

Any time the information provided in the above notice changes, the Superintendent or designee shall, within five business days of ~~his/her~~ receipt of an employee's first notice of need for leave, provide the employee with a written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

4. Designation Notice: When the Superintendent or designee has information (e.g., sufficient medical certification) to determine whether the leave qualifies as FMLA/CFRA leave, he/she shall, within five business days, provide written notification designating the leave as FMLA/CFRA qualifying or, if the leave will not be so designated, the reason for that determination. (2 CCR 11091; 29 CFR 825.300)

If the amount of leave needed is known, the notice shall include the number of hours, days, or weeks that will be counted against the employee's FMLA/CFRA entitlement. If it is not possible to provide that number at the time of the designation notice, notification shall be provided of the amount of leave counted against the employee's entitlement upon request by the employee and at least once in every 30-day period if leave was taken in that period. (29 CFR 825.300)

If the district requires paid leave to be use during an otherwise unpaid family care and medical leave, the notice shall so specify. If the district requires an employee to present a release to return to work certification that addresses the employee's ability to perform the essential functions of the job, the notice shall also specify that requirement. (2 CCR 11091. 11097; 29 CFR 825.300)

Any time the information provided in the designation notice changes, the Superintendent or designee shall, within five business days, provide the employee with written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

Records

The Superintendent or designee shall maintain records pertaining to an individual employee's use of family care and medical leave in accordance with law. (Government Code 12946; 29 USC 2616; 42 USC 2000ff-1; 29 CFR 825.500)