



REED UNION SCHOOL DISTRICT

Second Interim Financial Report As of January 31, 2022

The Second Interim Financial Report is the second update of the district's Adopted Budget, which was approved during the month of June 2021. The Adopted Budget is updated to reflect the latest changes within the school district's financial condition during the First Interim reporting period and then again during the Second Interim reporting period in the spring. The District must provide the Marin County Office of Education and the California Department of Education with an update on its financial condition as of January 31, 2022, known as the Second Interim reporting period.

The Second Interim Report must include a multi-year projection, including the current budget year and two subsequent years. The Board of Trustees must also file a certification of its financial condition. A "Positive Certification" means that the District will meet its financial obligations for the budget year and two subsequent years in the multi-year projection and maintain the state required reserve for economic uncertainties.

Attached are, the 2021-22 Second Interim Summary and 2021-22 Second Interim Multi-Year Summary reports, which were prepared using the state required forms, also attached.

At this time, it is recommended the Reed Union School District Board of Trustees file a **Positive Certification** of its financial condition as part of the Second Interim Report.

- Based on current projections, the Reed Union School District will meet its financial obligations for the current and two subsequent years.
- The Reed Union School District will meet the state mandated reserve for the current year.
- In addition, the multi-year projections indicate that the Reed Union School District will meet the state mandated reserve for the two subsequent years.

The table below shows the variance, for total revenues and expenditures, between the Adopted Budget and the First Interim Report. Variances will be explained more in detail during the presentation of the First Interim Report to the Board of Education.

Description	First Interim	Second Interim	Variance
Beginning Balance	8,642,148	8,642,148	-
Revenues	25,729,401	26,113,898	384,497
Expenditures	26,359,447	26,754,282	394,835
Transfers	409,400	409,400	-
Ending Balance	8,421,502	8,411,164	(10,338)

**Reed Union School District
Multi-Year General Fund Summary
2021-22 Second Interim Variance**

	2021-22 First Interim Budget	2021-22 Second Interim Budget	Variance	Variance %
A. Revenues				
1- LCFF Sources	262,564	262,564	-	0.00%
2- Property Taxes	18,399,600	18,380,730	(18,870)	-0.10%
3- Federal Sources	367,715	367,715	-	0.00%
4- State Sources	731,739	1,032,860	301,121	41.15%
e. CalSTRS On-Behalf	1,102,775	1,102,775	-	0.00%
5- Parcel Taxes	2,550,075	2,550,075	-	0.00%
6- Foundation for Reed Schools	1,500,000	1,500,000	-	0.00%
7- Local Sources	160,482	262,728	102,246	63.71%
8- Special Education - SELPA Allocation	654,451	654,451	-	0.00%
Total Revenues	25,729,401	26,113,898	384,497	1.49%
B. Expenditures				
1- Certificated Salaries	11,231,414	11,224,851	(6,563)	-0.06%
2- Classified Salaries	3,601,134	3,601,134	-	0.00%
3- Benefits	7,190,530	7,188,561	(1,969)	-0.03%
4- Books & Supplies	1,068,448	1,068,448	-	0.00%
5- Operating Costs	2,207,734	2,508,855	301,121	13.64%
6- Capital Outlay	-	-	-	0.00%
7- Other Outgo	882,195	984,441	102,246	11.59%
Total Expenditures	26,181,455	26,576,290	394,835	1.51%
C. Excess / (Deficit)	(452,054)	(462,392)	(10,338)	
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	-	
2- Transfers Out	-	-	-	
3- Contributions to Restricted Programs	-	-	-	
Total Other Sources / Uses	409,400	409,400	-	
E. Change in Fund Balance	(42,654)	(52,992)	(10,338)	
F. Prior Year Carry-Over	177,992	177,992		
G. Adjusted Change in Fund Balance	(220,646)	(230,984)		
H. Beginning Balance	8,642,148	8,642,148		
I. Ending Balance	8,421,502	8,411,164		
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000		
2- Reserves (State Required Reserve)	1,070,754	1,086,547		
3- Designations				
Community Funded Designation	3,926,495	3,900,364		
COVID-19 Uncertainties Designation	1,600,000	1,600,000		
SpEd Uncertainties Designation	500,000	500,000		
Technology Replacement	400,000	400,000		
OPEB Designation	345,000	345,000		
Growth (COVID-19) Positions	85,750	85,750		
Restricted Balances	491,503	491,503		

**Reed Union School District
Multi-Year General Fund Summary
2021-22 Second Interim Budget**

	2021-22 1st Interim Budget	2021-22 2nd Interim Budget	2022-23 1st Projected Budget	2023-24 2nd Projected Budget
A. Revenues				
1- LCFF Sources	262,564	262,564	252,274	242,499
2- Property Taxes	18,399,600	18,380,730	19,263,391	19,828,662
3- Federal Sources	367,715	367,715	271,741	271,741
4- State Sources	731,739	1,032,860	709,616	676,155
e. CalSTRS On-Behalf	1,102,775	1,102,775	1,116,560	1,130,517
5- Parcel Taxes	2,550,075	2,550,075	2,626,577	2,705,375
6- Foundation for Reed Schools	1,500,000	1,500,000	1,500,000	1,500,000
7- Local Sources	160,482	262,728	111,363	53,060
8- Special Education - SELPA Allocation	654,451	654,451	670,681	684,095
Total Revenues	25,729,401	26,113,898	26,522,204	27,092,103
B. Expenditures				
1- Certificated Salaries	11,231,414	11,224,851	11,609,552	11,822,420
2- Classified Salaries	3,601,134	3,601,134	3,696,442	3,764,729
3- Benefits	7,190,530	7,188,561	7,145,924	7,230,391
a. CalSTRS	1,825,031	1,828,788	1,892,796	1,921,188
b. CalPERS	909,363	903,834	935,468	949,500
c. Health & Welfare	2,239,942	2,240,288	2,243,044	2,259,866
d. Statutory (i.e. FICA, Medi, WC)	1,113,419	1,112,876	958,057	969,320
e. CalSTRS On-Behalf	1,102,775	1,102,775	1,116,560	1,130,517
4- Books & Supplies	1,068,448	1,068,448	1,073,616	1,104,751
5- Operating Costs	2,207,734	2,508,855	2,295,411	2,361,978
6- Capital Outlay	0	0	0	0
7- Other Outgo	882,195	984,441	1,070,767	1,101,819
Total Expenditures	26,181,455	26,576,290	26,891,712	27,386,087
C. Excess / (Deficit)	(452,054)	(462,392)	(369,508)	(293,984)
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
Total Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(42,654)	(52,992)	39,892	115,416
F. Prior Year Carry-Over	177,992	177,992	0	0
G. Adjusted Change in Fund Balance	(220,646)	(230,984)	39,892	115,416
H. Beginning Balance	8,642,148	8,642,148	8,411,164	8,451,056
I. Ending Balance	8,421,502	8,411,164	8,451,056	8,566,472
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,070,754	1,086,547	1,092,044	1,111,819
3- Designations				
Community Funded Designation	3,926,495	3,900,364	5,449,008	5,544,649
COVID-19 Uncertainties Designation	1,600,000	1,600,000	0	0
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
2022-23 Growth (UTK) Position (2 FTE @C3/S5)	85,750	85,750	171,500	171,500
Restricted Balances	491,503	491,503	491,503	491,503
I. Other Post-Employment Benefits (OPEB):	As of 06/30/21	Projection Yr. 1	Projection Yr. 2	Projection Yr. 3
Total OPEB Liability	2,897,985	2,924,067	2,950,383	2,976,937
Fiduciary Net Position (\$345,000/YR)	703,672	895,160	1,065,317	1,203,163
Total Net OPEB Liability	2,194,313	2,028,907	1,885,066	1,773,774

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	18,551,301.00	18,662,164.00	10,424,409.79	18,643,294.00	(18,870.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	201,650.00	201,661.00	166,153.73	201,661.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,710,557.00	2,710,557.00	1,591,477.59	2,812,803.00	102,246.00	3.8%
5) TOTAL, REVENUES			21,463,508.00	21,574,382.00	12,182,041.11	21,657,758.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,558,285.00	8,501,714.00	4,224,702.94	8,495,151.00	6,563.00	0.1%
2) Classified Salaries		2000-2999	2,634,066.00	2,634,066.00	1,526,626.47	2,634,066.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,357,238.00	4,517,860.00	2,240,626.69	4,515,891.00	1,969.00	0.0%
4) Books and Supplies		4000-4999	721,084.00	899,670.00	581,788.64	899,670.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,337,109.00	1,559,862.00	838,242.04	1,559,862.00	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	243,125.00	243,125.00	388,303.66	345,371.00	(102,246.00)	-42.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,850,907.00	18,356,297.00	9,800,290.44	18,450,011.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,612,601.00	3,218,085.00	2,381,750.67	3,207,747.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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	(3,974,901.00)	(3,889,502.00)	0.00	(3,889,502.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,565,501.00)	(3,480,102.00)	0.00	(3,480,102.00)		

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)			47,100.00	(262,017.00)	2,381,750.67	(272,355.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,230,639.27	8,192,014.80		8,192,014.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,230,639.27	8,192,014.80		8,192,014.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,230,639.27	8,192,014.80		8,192,014.80		
2) Ending Balance, June 30 (E + F1e)			8,277,739.27	7,929,997.80		7,919,659.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	7,213,801.27	6,841,450.80		6,831,112.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,061,938.00	1,086,547.00		1,086,547.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,764.00	56,764.00	0.00	56,764.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	205,800.00	205,800.00	125,964.00	205,800.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	71,525.00	72,247.00	35,976.67	71,797.00	(450.00)	-0.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,880,224.00	17,957,425.00	9,921,062.64	17,944,479.00	(12,946.00)	-0.1%
Unsecured Roll Taxes		8042	336,988.00	354,724.00	328,993.35	349,250.00	(5,474.00)	-1.5%
Prior Years' Taxes		8043	0.00	15,204.00	18,799.13	15,204.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,551,301.00	18,662,164.00	10,430,795.79	18,643,294.00	(18,870.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(6,386.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,551,301.00	18,662,164.00	10,424,409.79	18,643,294.00	(18,870.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		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	40,400.00	40,400.00	41,165.00	40,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	161,250.00	161,261.00	89,016.86	161,261.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	35,971.87	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			201,650.00	201,661.00	166,153.73	201,661.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	2,550,075.00	2,550,075.00	1,347,968.56	2,550,075.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	30,000.00	13,520.60	30,000.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	1,454.31	3,000.00	(87,000.00)	-96.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	40,482.00	40,482.00	228,534.12	229,728.00	189,246.00	467.5%
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			2,710,557.00	2,710,557.00	1,591,477.59	2,812,803.00	102,246.00	3.8%
TOTAL, REVENUES			21,463,508.00	21,574,382.00	12,182,041.11	21,657,758.00	83,376.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	7,072,203.00	7,009,673.00	3,391,312.53	7,003,110.00	6,563.00	0.1%
Certificated Pupil Support Salaries		1200	450,061.00	456,020.00	251,812.80	456,020.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,036,021.00	1,036,021.00	581,577.61	1,036,021.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,558,285.00	8,501,714.00	4,224,702.94	8,495,151.00	6,563.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	486,409.00	486,409.00	219,875.13	486,409.00	0.00	0.0%
Classified Support Salaries		2200	939,060.00	939,060.00	607,005.72	939,060.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	460,837.00	460,837.00	275,506.98	460,837.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	747,760.00	747,760.00	424,238.64	747,760.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,634,066.00	2,634,066.00	1,526,626.47	2,634,066.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,372,806.00	1,363,234.00	683,737.94	1,366,991.00	(3,757.00)	-0.3%
PERS		3201-3202	687,817.00	687,817.00	364,787.97	682,288.00	5,529.00	0.8%
OASDI/Medicare/Alternative		3301-3302	331,453.00	326,582.00	173,515.68	326,552.00	30.00	0.0%
Health and Welfare Benefits		3401-3402	1,340,387.00	1,545,627.00	836,737.18	1,545,973.00	(346.00)	0.0%
Unemployment Insurance		3501-3502	163,706.00	133,680.00	28,757.04	133,726.00	(46.00)	0.0%
Workers' Compensation		3601-3602	116,069.00	115,920.00	56,455.59	115,361.00	559.00	0.5%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	96,635.29	345,000.00	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			4,357,238.00	4,517,860.00	2,240,626.69	4,515,891.00	1,969.00	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	105,000.00	105,000.00	109,002.96	105,000.00	0.00	0.0%
Materials and Supplies		4300	564,084.00	731,670.00	446,411.79	731,670.00	0.00	0.0%
Noncapitalized Equipment		4400	22,000.00	33,000.00	13,760.03	33,000.00	0.00	0.0%
Food		4700	30,000.00	30,000.00	12,613.86	30,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			721,084.00	899,670.00	581,788.64	899,670.00	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	74,000.00	74,000.00	20,164.77	74,000.00	0.00	0.0%
Dues and Memberships		5300	36,000.00	36,000.00	67,297.45	36,000.00	0.00	0.0%
Insurance		5400-5450	130,000.00	143,673.00	143,673.00	143,673.00	0.00	0.0%
Operations and Housekeeping Services		5500	400,000.00	480,000.00	231,209.75	480,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,609.00	187,609.00	58,429.52	187,609.00	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	413,500.00	542,580.00	192,668.04	542,580.00	0.00	0.0%
Communications		5900	96,000.00	96,000.00	124,799.51	96,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,337,109.00	1,559,862.00	838,242.04	1,559,862.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	35,000.00	35,000.00	39,863.14	35,000.00	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	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	3,727.00	3,727.00	26,208.99	32,144.00	(28,417.00)	-762.5%
Other Debt Service - Principal		7439	204,398.00	204,398.00	322,231.53	278,227.00	(73,829.00)	-36.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			243,125.00	243,125.00	388,303.66	345,371.00	(102,246.00)	-42.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,850,907.00	18,356,297.00	9,800,290.44	18,450,011.00	(93,714.00)	-0.5%

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	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	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	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	(3,974,901.00)	(3,889,502.00)	0.00	(3,889,502.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,974,901.00)	(3,889,502.00)	0.00	(3,889,502.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,565,501.00)	(3,480,102.00)	0.00	(3,480,102.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	270,710.00	367,715.00	15,630.00	367,715.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,888,079.00	1,632,853.00	359,959.00	1,933,974.00	301,121.00	18.4%
4) Other Local Revenue		8600-8799	2,154,451.00	2,154,451.00	0.00	2,154,451.00	0.00	0.0%
5) TOTAL, REVENUES			4,313,240.00	4,155,019.00	375,589.00	4,456,140.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,888,942.00	2,729,700.00	1,408,795.47	2,729,700.00	0.00	0.0%
2) Classified Salaries		2000-2999	948,993.00	967,068.00	479,547.15	967,068.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,949,979.00	2,672,670.00	700,586.49	2,672,670.00	0.00	0.0%
4) Books and Supplies		4000-4999	247,953.00	346,770.00	180,696.68	346,770.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	613,204.00	647,872.00	359,059.70	948,993.00	(301,121.00)	-46.5%
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	639,070.00	639,070.00	530,273.45	639,070.00	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			8,288,141.00	8,003,150.00	3,658,958.94	8,304,271.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,974,901.00)	(3,848,131.00)	(3,283,369.94)	(3,848,131.00)		
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	3,974,901.00	3,889,502.00	0.00	3,889,502.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,974,901.00	3,889,502.00	0.00	3,889,502.00		

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)			0.00	41,371.00	(3,283,369.94)	41,371.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	556,321.43	450,132.44		450,132.44	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)			556,321.43	450,132.44		450,132.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			556,321.43	450,132.44		450,132.44		
2) Ending Balance, June 30 (E + F1e)			556,321.43	491,503.44		491,503.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	556,322.43	491,503.44		491,503.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	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								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	147,481.00	143,489.00	0.00	143,489.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,641.00	5,108.00	0.00	5,108.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	96,196.00	96,196.00	15,091.00	96,196.00	0.00	0.0%
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	20,500.00	22,030.00	292.00	22,030.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,892.00	4,914.00	0.00	4,914.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	95,978.00	247.00	95,978.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			270,710.00	367,715.00	15,630.00	367,715.00	0.00	0.0%
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 Materials		8560	52,675.00	67,583.00	0.00	67,583.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,835,404.00	1,565,270.00	359,959.00	1,866,391.00	301,121.00	19.2%
TOTAL, OTHER STATE REVENUE			1,888,079.00	1,632,853.00	359,959.00	1,933,974.00	301,121.00	18.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	654,451.00	654,451.00	0.00	654,451.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,154,451.00	2,154,451.00	0.00	2,154,451.00	0.00	0.0%
TOTAL, REVENUES			4,313,240.00	4,155,019.00	375,589.00	4,456,140.00	301,121.00	7.2%

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	2,334,743.00	2,280,198.00	1,151,097.88	2,280,198.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	369,864.00	265,167.00	149,784.96	265,167.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	184,335.00	184,335.00	107,912.63	184,335.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,888,942.00	2,729,700.00	1,408,795.47	2,729,700.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	568,587.00	586,662.00	256,455.06	586,662.00	0.00	0.0%
Classified Support Salaries		2200	219,852.00	219,852.00	129,477.24	219,852.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	71,102.00	71,102.00	41,438.74	71,102.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	89,452.00	89,452.00	52,176.11	89,452.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			948,993.00	967,068.00	479,547.15	967,068.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,591,605.00	1,564,572.00	234,889.21	1,564,572.00	0.00	0.0%
PERS		3201-3202	217,405.00	221,546.00	112,882.47	221,546.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	113,560.00	112,930.00	53,380.64	112,930.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	940,332.00	694,315.00	271,733.26	694,315.00	0.00	0.0%
Unemployment Insurance		3501-3502	47,223.00	41,248.00	9,441.44	41,248.00	0.00	0.0%
Workers' Compensation		3601-3602	39,854.00	38,059.00	18,259.47	38,059.00	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			2,949,979.00	2,672,670.00	700,586.49	2,672,670.00	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	181,725.00	346,770.00	179,804.19	346,770.00	0.00	0.0%
Noncapitalized Equipment		4400	66,228.00	0.00	892.49	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			247,953.00	346,770.00	180,696.68	346,770.00	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	58,500.00	63,416.00	23,299.52	337,037.00	(273,621.00)	-431.5%
Dues and Memberships		5300	2,000.00	2,000.00	5,266.00	2,000.00	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	74,052.00	74,052.00	60,372.38	74,052.00	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	478,652.00	508,404.00	270,121.80	535,904.00	(27,500.00)	-5.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			613,204.00	647,872.00	359,059.70	948,993.00	(301,121.00)	-46.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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 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	232,047.00	232,047.00	363,142.45	232,047.00	0.00	0.0%
Payments to JPAs		7143	407,023.00	407,023.00	167,131.00	407,023.00	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)			639,070.00	639,070.00	530,273.45	639,070.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,288,141.00	8,003,150.00	3,658,958.94	8,304,271.00	(301,121.00)	-3.8%

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		
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	3,974,901.00	3,889,502.00	0.00	3,889,502.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,974,901.00	3,889,502.00	0.00	3,889,502.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,974,901.00	3,889,502.00	0.00	3,889,502.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	18,551,301.00	18,662,164.00	10,424,409.79	18,643,294.00	(18,870.00)	-0.1%
2) Federal Revenue		8100-8299	270,710.00	367,715.00	15,630.00	367,715.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,089,729.00	1,834,514.00	526,112.73	2,135,635.00	301,121.00	16.4%
4) Other Local Revenue		8600-8799	4,865,008.00	4,865,008.00	1,591,477.59	4,967,254.00	102,246.00	2.1%
5) TOTAL, REVENUES			25,776,748.00	25,729,401.00	12,557,630.11	26,113,898.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,447,227.00	11,231,414.00	5,633,498.41	11,224,851.00	6,563.00	0.1%
2) Classified Salaries		2000-2999	3,583,059.00	3,601,134.00	2,006,173.62	3,601,134.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,307,217.00	7,190,530.00	2,941,213.18	7,188,561.00	1,969.00	0.0%
4) Books and Supplies		4000-4999	969,037.00	1,246,440.00	762,485.32	1,246,440.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,950,313.00	2,207,734.00	1,197,301.74	2,508,855.00	(301,121.00)	-13.6%
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	882,195.00	882,195.00	918,577.11	984,441.00	(102,246.00)	-11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,139,048.00	26,359,447.00	13,459,249.38	26,754,282.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(362,300.00)	(630,046.00)	(901,619.27)	(640,384.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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			409,400.00	409,400.00	0.00	409,400.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,100.00	(220,646.00)	(901,619.27)	(230,984.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,786,960.70	8,642,147.24		8,642,147.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,786,960.70	8,642,147.24		8,642,147.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,786,960.70	8,642,147.24		8,642,147.24		
2) Ending Balance, June 30 (E + F1e)			8,834,060.70	8,421,501.24		8,411,163.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	556,322.43	491,503.44		491,503.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,213,801.27	6,841,450.80		6,831,112.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,061,938.00	1,086,547.00		1,086,547.00		
Unassigned/Unappropriated Amount		9790	(1.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,764.00	56,764.00	0.00	56,764.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	205,800.00	205,800.00	125,964.00	205,800.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	71,525.00	72,247.00	35,976.67	71,797.00	(450.00)	-0.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,880,224.00	17,957,425.00	9,921,062.64	17,944,479.00	(12,946.00)	-0.1%
Unsecured Roll Taxes		8042	336,988.00	354,724.00	328,993.35	349,250.00	(5,474.00)	-1.5%
Prior Years' Taxes		8043	0.00	15,204.00	18,799.13	15,204.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,551,301.00	18,662,164.00	10,430,795.79	18,643,294.00	(18,870.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(6,386.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,551,301.00	18,662,164.00	10,424,409.79	18,643,294.00	(18,870.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	147,481.00	143,489.00	0.00	143,489.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,641.00	5,108.00	0.00	5,108.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	96,196.00	96,196.00	15,091.00	96,196.00	0.00	0.0%
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	20,500.00	22,030.00	292.00	22,030.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,892.00	4,914.00	0.00	4,914.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	95,978.00	247.00	95,978.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			270,710.00	367,715.00	15,630.00	367,715.00	0.00	0.0%
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	40,400.00	40,400.00	41,165.00	40,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	213,925.00	228,844.00	89,016.86	228,844.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,835,404.00	1,565,270.00	395,930.87	1,866,391.00	301,121.00	19.2%
TOTAL, OTHER STATE REVENUE			2,089,729.00	1,834,514.00	526,112.73	2,135,635.00	301,121.00	16.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,550,075.00	2,550,075.00	1,347,968.56	2,550,075.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	30,000.00	13,520.60	30,000.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	1,454.31	3,000.00	(87,000.00)	-96.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,540,482.00	1,540,482.00	228,534.12	1,729,728.00	189,246.00	12.3%
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	654,451.00	654,451.00	0.00	654,451.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,865,008.00	4,865,008.00	1,591,477.59	4,967,254.00	102,246.00	2.1%
TOTAL, REVENUES			25,776,748.00	25,729,401.00	12,557,630.11	26,113,898.00	384,497.00	1.5%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,406,946.00	9,289,871.00	4,542,410.41	9,283,308.00	6,563.00	0.1%
Certificated Pupil Support Salaries		1200	819,925.00	721,187.00	401,597.76	721,187.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,220,356.00	1,220,356.00	689,490.24	1,220,356.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,447,227.00	11,231,414.00	5,633,498.41	11,224,851.00	6,563.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,054,996.00	1,073,071.00	476,330.19	1,073,071.00	0.00	0.0%
Classified Support Salaries		2200	1,158,912.00	1,158,912.00	736,482.96	1,158,912.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	531,939.00	531,939.00	316,945.72	531,939.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	837,212.00	837,212.00	476,414.75	837,212.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,583,059.00	3,601,134.00	2,006,173.62	3,601,134.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,964,411.00	2,927,806.00	918,627.15	2,931,563.00	(3,757.00)	-0.1%
PERS		3201-3202	905,222.00	909,363.00	477,670.44	903,834.00	5,529.00	0.6%
OASDI/Medicare/Alternative		3301-3302	445,013.00	439,512.00	226,896.32	439,482.00	30.00	0.0%
Health and Welfare Benefits		3401-3402	2,280,719.00	2,239,942.00	1,108,470.44	2,240,288.00	(346.00)	0.0%
Unemployment Insurance		3501-3502	210,929.00	174,928.00	38,198.48	174,974.00	(46.00)	0.0%
Workers' Compensation		3601-3602	155,923.00	153,979.00	74,715.06	153,420.00	559.00	0.4%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	96,635.29	345,000.00	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			7,307,217.00	7,190,530.00	2,941,213.18	7,188,561.00	1,969.00	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	105,000.00	105,000.00	109,002.96	105,000.00	0.00	0.0%
Materials and Supplies		4300	745,809.00	1,078,440.00	626,215.98	1,078,440.00	0.00	0.0%
Noncapitalized Equipment		4400	88,228.00	33,000.00	14,652.52	33,000.00	0.00	0.0%
Food		4700	30,000.00	30,000.00	12,613.86	30,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			969,037.00	1,246,440.00	762,485.32	1,246,440.00	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	132,500.00	137,416.00	43,464.29	411,037.00	(273,621.00)	-199.1%
Dues and Memberships		5300	38,000.00	38,000.00	72,563.45	38,000.00	0.00	0.0%
Insurance		5400-5450	130,000.00	143,673.00	143,673.00	143,673.00	0.00	0.0%
Operations and Housekeeping Services		5500	400,000.00	480,000.00	231,209.75	480,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	261,661.00	261,661.00	118,801.90	261,661.00	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	892,152.00	1,050,984.00	462,789.84	1,078,484.00	(27,500.00)	-2.6%
Communications		5900	96,000.00	96,000.00	124,799.51	96,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,950,313.00	2,207,734.00	1,197,301.74	2,508,855.00	(301,121.00)	-13.6%

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)
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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	35,000.00	35,000.00	39,863.14	35,000.00	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	232,047.00	232,047.00	363,142.45	232,047.00	0.00	0.0%
Payments to JPAs		7143	407,023.00	407,023.00	167,131.00	407,023.00	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	3,727.00	3,727.00	26,208.99	32,144.00	(28,417.00)	-762.5%
Other Debt Service - Principal		7439	204,398.00	204,398.00	322,231.53	278,227.00	(73,829.00)	-36.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			882,195.00	882,195.00	918,577.11	984,441.00	(102,246.00)	-11.6%
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	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			26,139,048.00	26,359,447.00	13,459,249.38	26,754,282.00	(394,835.00)	-1.5%

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	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	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	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)			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
6230	California Clean Energy Jobs Act	62,362.81
6300	Lottery: Instructional Materials	88,834.93
6500	Special Education	38,888.00
6546	Mental Health-Related Services	4,474.00
7311	Classified School Employee Professional De	8,666.00
7415	Classified School Employee Summer Assist	17,641.00
7426	Expanded Learning Opportunities (ELO) Gra	12,007.64
7510	Low-Performing Students Block Grant	50,742.05
8150	Ongoing & Major Maintenance Account (RM,	58,592.01
9010	Other Restricted Local	149,295.00
Total, Restricted Balance		491,503.44



REED UNION SCHOOL DISTRICT

District Fund Forms As of January 31, 2022

1. Deferred Maintenance Fund
2. Capital Facilities Fund
3. Special Reserve Fund for Capital Projects
4. Bond Interest and Redemption Fund

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	300.00	300.00	10.65	20.00	(280.00)	-93.3%
5) TOTAL, REVENUES			300.00	300.00	10.65	20.00		
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)			300.00	300.00	10.65	20.00		
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)			300.00	300.00	10.65	20.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,427.00	33,606.83		33,606.83	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)			34,427.00	33,606.83		33,606.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,427.00	33,606.83		33,606.83		
2) Ending Balance, June 30 (E + F1e)			34,727.00	33,906.83		33,626.83		
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	34,727.00	33,906.83		33,626.83		
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%
OTHER STATE REVENUE								
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								
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%
Interest		8660	300.00	300.00	10.65	20.00	(280.00)	-93.3%
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			300.00	300.00	10.65	20.00	(280.00)	-93.3%
TOTAL, REVENUES			300.00	300.00	10.65	20.00		

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%
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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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 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
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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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	0.00	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	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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	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%
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			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								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
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	31,100.00	31,100.00	43,128.91	29,100.00	(2,000.00)	-6.4%
5) TOTAL, REVENUES			31,100.00	31,100.00	43,128.91	29,100.00		
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	8,260.00	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	8,260.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,100.00	31,100.00	34,868.91	29,100.00		
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)			31,100.00	31,100.00	34,868.91	29,100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	471,282.70	511,413.47		511,413.47	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)			471,282.70	511,413.47		511,413.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			471,282.70	511,413.47		511,413.47		
2) Ending Balance, June 30 (E + F1e)			502,382.70	542,513.47		540,513.47		
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	144,657.10	161,647.59		161,647.59		
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	357,725.60	380,865.88		378,865.88		
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	2,300.00	2,300.00	167.53	300.00	(2,000.00)	-87.0%
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	28,800.00	28,800.00	42,961.38	28,800.00	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			31,100.00	31,100.00	43,128.91	29,100.00	(2,000.00)	-6.4%
TOTAL, REVENUES			31,100.00	31,100.00	43,128.91	29,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	8,260.00	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	8,260.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	8,260.00	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								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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	161,647.59
Total, Restricted Balance		161,647.59

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	570,800.00	570,800.00	386,972.43	551,800.00	(19,000.00)	-3.3%
5) TOTAL, REVENUES			570,800.00	570,800.00	386,972.43	551,800.00		
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	102,216.99	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	102,216.99	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			570,800.00	570,800.00	284,755.44	551,800.00		
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	409,400.00	409,400.00	0.00	409,400.00	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			(409,400.00)	(409,400.00)	0.00	(409,400.00)		

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)			161,400.00	161,400.00	284,755.44	142,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,480,696.56	2,268,517.26		2,268,517.26	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)			2,480,696.56	2,268,517.26		2,268,517.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,480,696.56	2,268,517.26		2,268,517.26		
2) Ending Balance, June 30 (E + F1e)			2,642,096.56	2,429,917.26		2,410,917.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,642,096.56	2,429,917.26		2,410,917.26		
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	550,000.00	550,000.00	386,191.79	550,000.00	0.00	0.0%
Interest		8660	20,800.00	20,800.00	780.64	1,800.00	(19,000.00)	-91.3%
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			570,800.00	570,800.00	386,972.43	551,800.00	(19,000.00)	-3.3%
TOTAL, REVENUES			570,800.00	570,800.00	386,972.43	551,800.00		

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	9,977.56	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	4,410.00	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	86,533.06	0.00	0.00	0.0%
Communications		5900	0.00	0.00	1,296.37	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	102,216.99	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	102,216.99	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.00	409,400.00	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)			(409,400.00)	(409,400.00)	0.00	(409,400.00)		

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	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,109,000.00	3,109,000.00	0.00	3,109,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,117,000.00	3,117,000.00	0.00	3,117,000.00		
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)			3,117,000.00	3,117,000.00	0.00	3,117,000.00		
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	5,500.00	5,500.00	0.00	5,500.00	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			5,500.00	5,500.00	0.00	5,500.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,122,500.00	3,122,500.00	0.00	3,122,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,281,476.89	2,259,101.14		2,259,101.14	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)			2,281,476.89	2,259,101.14		2,259,101.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,281,476.89	2,259,101.14		2,259,101.14		
2) Ending Balance, June 30 (E + F1e)			5,403,976.89	5,381,601.14		5,381,601.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,403,976.89	5,381,601.14		5,381,601.14		
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								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.0%
Unsecured Roll		8612	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Prior Years' Taxes		8613	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Supplemental Taxes		8614	75,000.00	75,000.00	0.00	75,000.00	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%
Interest		8660	6,500.00	6,500.00	0.00	6,500.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,109,000.00	3,109,000.00	0.00	3,109,000.00	0.00	0.0%
TOTAL, REVENUES			3,117,000.00	3,117,000.00	0.00	3,117,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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								
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		7614	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%
All Other Financing Sources		8979	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
(c) TOTAL, SOURCES			5,500.00	5,500.00	0.00	5,500.00	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)			5,500.00	5,500.00	0.00	5,500.00		

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



REED UNION SCHOOL DISTRICT

General Fund Supplemental Forms As of January 31, 2022

1. Interim Certification	Form CI
2. Average Daily Attendance	Form AI
3. Cash Flow	Form CASH
4. Every Student Succeeds MOE	Form ESMOE
5. Indirect Cost Rate Worksheet	Form ICR
6. Multi-Year Projection	Form MYPI
7. Criteria and Standards	Form CSI
8. Technical Review Checklists	Form TRC

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2022

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: Carlos Estrella

Telephone: (415) 383-1116

Title: Chief Business Official

E-mail: cestrella@reedschools.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 first interim.	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 first interim.	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 first interim.	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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,075.00	1,075.00	1,021.00	1,021.00	(54.00)	-5%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,075.00	1,075.00	1,021.00	1,021.00	(54.00)	-5%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,075.00	1,075.00	1,021.00	1,021.00	(54.00)	-5%
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%

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH	Object		8,566,881.00	7,027,154.00	4,803,463.00	3,450,739.00	1,852,300.00	(137,065.00)	8,291,305.00	6,138,182.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	62,981.00	0.00	0.00	62,981.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	304,460.00	0.00	9,000,000.00	47,570.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	4.00	15,383.00	0.00	0.00	100,000.00	0.00
Other State Revenue	8300-8599		0.00	0.00	51,235.00	0.00	0.00	0.00	0.00	350,000.00
Other Local Revenue	8600-8799		2,202.00	1,938.00	1,954.00	31,941.00	3,020.00	1,429,461.00	322,246.00	0.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	409,400.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,202.00	1,938.00	116,174.00	351,784.00	3,020.00	10,901,842.00	469,816.00	350,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		98,119.00	900,805.00	941,541.00	918,876.00	922,462.00	1,064,658.00	1,064,658.00	1,064,658.00
Classified Salaries	2000-2999		174,414.00	263,087.00	318,425.00	321,303.00	334,082.00	312,831.00	312,831.00	312,831.00
Employee Benefits	3000-3999		121,387.00	451,189.00	479,522.00	473,825.00	475,534.00	741,296.00	741,296.00	741,296.00
Books and Supplies	4000-4999		81,601.00	141,931.00	202,674.00	93,844.00	102,501.00	101,000.00	250,000.00	75,000.00
Services	5000-5999		99,606.00	238,225.00	148,202.00	111,924.00	185,249.00	203,504.00	203,504.00	203,504.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		166,559.00	279,488.00	0.00	39,863.00	39,738.00	50,650.00	50,650.00	50,650.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			743,686.00	2,274,725.00	2,090,364.00	1,959,635.00	2,059,566.00	2,473,939.00	2,622,939.00	2,447,939.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199		0.00	1,279.00	522,299.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	1,279.00	522,299.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		798,243.00	(47,817.00)	(99,167.00)	(9,412.00)	(67,181.00)	(467.00)	0.00	0.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			798,243.00	(47,817.00)	(99,167.00)	(9,412.00)	(67,181.00)	(467.00)	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			0.00	49,086.00	621,466.00	9,412.00	67,181.00	467.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,539,727.00)	2,223,691.00	(1,352,724.00)	(1,598,439.00)	(1,989,365.00)	8,428,370.00	(2,153,123.00)	(2,097,939.00)
F. ENDING CASH (A + E)			7,027,154.00	4,803,463.00	3,450,739.00	1,852,300.00	(137,065.00)	8,291,305.00	6,138,182.00	4,040,243.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		4,040,243.00	1,780,285.00	9,977,346.00	8,203,585.00				
B. RECEIPTS									
LCHF/Revenue Limit Sources									
Principal Apportionment	8010-8019	62,981.00	0.00	0.00	73,621.00	0.00	0.00	262,564.00	262,564.00
Property Taxes	8020-8079	0.00	9,000,000.00	28,700.00	0.00	0.00	0.00	18,380,730.00	18,380,730.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	100,000.00	0.00	0.00	0.00	152,328.00	0.00	367,715.00	367,715.00
Other State Revenue	8300-8599	0.00	350,000.00	301,121.00	350,000.00	733,279.00	0.00	2,135,635.00	2,135,635.00
Other Local Revenue	8600-8799	0.00	1,250,000.00	322,246.00	102,246.00	1,500,000.00	0.00	4,967,254.00	4,967,254.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	409,400.00	409,400.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		162,981.00	10,600,000.00	652,067.00	525,867.00	2,385,607.00	0.00	26,523,298.00	26,523,298.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,064,658.00	1,064,658.00	1,064,658.00	1,055,100.00	0.00	0.00	11,224,851.00	11,224,851.00
Classified Salaries	2000-2999	312,831.00	312,831.00	312,831.00	312,837.00	0.00	0.00	3,601,134.00	3,601,134.00
Employee Benefits	3000-3999	741,296.00	741,296.00	741,296.00	739,328.00	0.00	0.00	7,188,561.00	7,188,561.00
Books and Supplies	4000-4999	50,000.00	30,000.00	52,889.00	65,000.00	0.00	0.00	1,246,440.00	1,246,440.00
Services	5000-5999	203,504.00	203,504.00	203,504.00	504,625.00	0.00	0.00	2,508,855.00	2,508,855.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	50,650.00	50,650.00	50,650.00	152,893.00	0.00	0.00	984,441.00	984,441.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,422,939.00	2,402,939.00	2,425,828.00	2,829,783.00	0.00	0.00	26,754,282.00	26,754,282.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	523,578.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	523,578.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	574,199.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	574,199.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(50,621.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,259,958.00)	8,197,061.00	(1,773,761.00)	(2,303,916.00)	2,385,607.00	0.00	(281,605.00)	(230,984.00)
F. ENDING CASH (A + E)		1,780,285.00	9,977,346.00	8,203,585.00	5,899,669.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,285,276.00	

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

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		5,899,669.00	5,899,669.00	5,899,669.00	5,899,669.00				
B. RECEIPTS									
LCHF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,899,669.00	5,899,669.00	5,899,669.00	5,899,669.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,899,669.00	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	26,754,282.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	463,501.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	310,371.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				310,371.00
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	0.00
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)				25,980,410.00

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)*		1,021.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		25,446.04
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.)	25,235,422.96	21,367.84
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)	25,235,422.96	21,367.84
B. Required effort (Line A.2 times 90%)	22,711,880.66	19,231.06
C. Current year expenditures (Line I.E and Line II.B)	25,980,410.00	25,446.04
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) 1,119,972.00
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) 20,549,574.00

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) 5.45%

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)	791,837.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	670,535.00
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)	143,495.56
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)	1,605,867.56
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,605,867.56

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,226,876.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,999,260.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	690,352.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	374.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	703,161.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	24,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,489,450.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	24,133,973.44

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)	6.65%
---	-------

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)	6.65%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,605,867.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>48,531.59</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.06%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	18,643,294.00	4.68%	19,515,665.00	2.85%	20,071,161.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	201,661.00	2.17%	206,043.00	-5.93%	193,822.00
4. Other Local Revenues	8600-8799	2,812,803.00	-2.66%	2,737,940.00	0.48%	2,750,990.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,889,502.00)	-0.85%	(3,856,524.00)	3.22%	(3,980,854.00)
6. Total (Sum lines A1 thru A5c)		18,177,656.00	4.59%	19,012,524.00	2.27%	19,444,519.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,495,151.00		8,786,294.00
b. Step & Column Adjustment				291,143.00		161,099.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,495,151.00	3.43%	8,786,294.00	1.83%	8,947,393.00
2. Classified Salaries						
a. Base Salaries				2,634,066.00		2,703,779.00
b. Step & Column Adjustment				69,713.00		49,949.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,634,066.00	2.65%	2,703,779.00	1.85%	2,753,728.00
3. Employee Benefits	3000-3999	4,515,891.00	-0.60%	4,488,886.00	1.18%	4,541,947.00
4. Books and Supplies	4000-4999	899,670.00	-1.43%	886,826.00	2.92%	912,745.00
5. Services and Other Operating Expenditures	5000-5999	1,559,862.00	8.48%	1,692,086.00	3.01%	1,742,958.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	345,371.00	20.09%	414,762.00	3.75%	430,332.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,450,011.00	2.83%	18,972,633.00	1.88%	19,329,103.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(272,355.00)		39,891.00		115,416.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,192,014.80		7,919,659.80		7,959,550.80
2. Ending Fund Balance (Sum lines C and D1)		7,919,659.80		7,959,550.80		8,074,966.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,831,112.80		6,865,506.80		6,961,147.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,086,547.00		1,092,044.00		1,111,819.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,919,659.80		7,959,550.80		8,074,966.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,086,547.00		1,092,044.00		1,111,819.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,086,547.00		1,092,044.00		1,111,819.00
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	367,715.00	-26.10%	271,741.00	0.00%	271,741.00
3. Other State Revenues	8300-8599	1,933,974.00	-16.23%	1,620,133.00	-0.45%	1,612,850.00
4. Other Local Revenues	8600-8799	2,154,451.00	0.75%	2,170,681.00	0.96%	2,191,540.00
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	3,889,502.00	-0.85%	3,856,524.00	3.22%	3,980,854.00
6. Total (Sum lines A1 thru A5c)		8,345,642.00	-5.11%	7,919,079.00	1.74%	8,056,985.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,729,700.00		2,823,258.00
b. Step & Column Adjustment				93,558.00		51,769.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,729,700.00	3.43%	2,823,258.00	1.83%	2,875,027.00
2. Classified Salaries						
a. Base Salaries				967,068.00		992,663.00
b. Step & Column Adjustment				25,595.00		18,338.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	967,068.00	2.65%	992,663.00	1.85%	1,011,001.00
3. Employee Benefits	3000-3999	2,672,670.00	-0.58%	2,657,038.00	1.18%	2,688,444.00
4. Books and Supplies	4000-4999	346,770.00	-46.13%	186,790.00	2.79%	192,006.00
5. Services and Other Operating Expenditures	5000-5999	948,993.00	-36.42%	603,325.00	2.60%	619,020.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	639,070.00	2.65%	656,005.00	2.36%	671,487.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,304,271.00	-4.64%	7,919,079.00	1.74%	8,056,985.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		41,371.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		450,132.44		491,503.44		491,503.44
2. Ending Fund Balance (Sum lines C and D1)		491,503.44		491,503.44		491,503.44
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	491,503.44		491,503.44		491,503.44
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)		491,503.44		491,503.44		491,503.44

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	18,643,294.00	4.68%	19,515,665.00	2.85%	20,071,161.00
2. Federal Revenues	8100-8299	367,715.00	-26.10%	271,741.00	0.00%	271,741.00
3. Other State Revenues	8300-8599	2,135,635.00	-14.49%	1,826,176.00	-1.07%	1,806,672.00
4. Other Local Revenues	8600-8799	4,967,254.00	-1.18%	4,908,621.00	0.69%	4,942,530.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
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)		26,523,298.00	1.54%	26,931,603.00	2.12%	27,501,504.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,224,851.00		11,609,552.00
b. Step & Column Adjustment				384,701.00		212,868.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,224,851.00	3.43%	11,609,552.00	1.83%	11,822,420.00
2. Classified Salaries						
a. Base Salaries				3,601,134.00		3,696,442.00
b. Step & Column Adjustment				95,308.00		68,287.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,601,134.00	2.65%	3,696,442.00	1.85%	3,764,729.00
3. Employee Benefits	3000-3999	7,188,561.00	-0.59%	7,145,924.00	1.18%	7,230,391.00
4. Books and Supplies	4000-4999	1,246,440.00	-13.87%	1,073,616.00	2.90%	1,104,751.00
5. Services and Other Operating Expenditures	5000-5999	2,508,855.00	-8.51%	2,295,411.00	2.90%	2,361,978.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	984,441.00	8.77%	1,070,767.00	2.90%	1,101,819.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,754,282.00	0.51%	26,891,712.00	1.84%	27,386,088.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(230,984.00)		39,891.00		115,416.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,642,147.24		8,411,163.24		8,451,054.24
2. Ending Fund Balance (Sum lines C and D1)		8,411,163.24		8,451,054.24		8,566,470.24
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	491,503.44		491,503.44		491,503.44
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	6,831,112.80		6,865,506.80		6,961,147.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,086,547.00		1,092,044.00		1,111,819.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,411,163.24		8,451,054.24		8,566,470.24

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,086,547.00		1,092,044.00		1,111,819.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,086,547.00		1,092,044.00		1,111,819.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.06%		4.06%		4.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,021.00		1,016.00		1,011.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,754,282.00		26,891,712.00		27,386,088.00
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)		26,754,282.00		26,891,712.00		27,386,088.00
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)		802,628.46		806,751.36		821,582.64
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)		802,628.46		806,751.36		821,582.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	1,021.00	1,021.00		
Charter School	0.00	0.00		
Total ADA	1,021.00	1,021.00	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	1,016.00	1,016.00		
Charter School	0.00	0.00		
Total ADA	1,016.00	1,016.00	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,011.00	1,011.00		
Charter School	0.00	0.00		
Total ADA	1,011.00	1,011.00	0.0%	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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	1,031	1,031		
Charter School				
Total Enrollment	1,031	1,031	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	1,043	1,043		
Charter School	0	0		
Total Enrollment	1,043	1,043	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,033	1,033		
Charter School				
Total Enrollment	1,033	1,033	0.0%	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 first interim projections 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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	1,330	1,364	
Charter School			
Total ADA/Enrollment	1,330	1,364	97.5%
Second Prior Year (2019-20)			
District Regular	1,312	1,305	
Charter School			
Total ADA/Enrollment	1,312	1,305	100.5%
First Prior Year (2020-21)			
District Regular	1,181	1,061	
Charter School	0		
Total ADA/Enrollment	1,181	1,061	111.3%
Historical Average Ratio:			103.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			103.6%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	1,021	1,031		
Charter School	0			
Total ADA/Enrollment	1,021	1,031	99.0%	Met
1st Subsequent Year (2022-23)				
District Regular	1,016	1,043		
Charter School	0	0		
Total ADA/Enrollment	1,016	1,043	97.4%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,011	1,033		
Charter School	0			
Total ADA/Enrollment	1,011	1,033	97.9%	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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals			
Current Year (2021-22)	18,662,164.00	18,643,294.00		-0.1%	Met
1st Subsequent Year (2022-23)	19,175,393.00	19,515,665.00		1.8%	Met
2nd Subsequent Year (2023-24)	19,720,502.00	20,071,161.00		1.8%	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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	13,429,736.13	16,107,319.52	83.4%
Second Prior Year (2019-20)	14,631,605.30	17,829,943.51	82.1%
First Prior Year (2020-21)	14,743,370.93	18,024,152.57	81.8%
Historical Average Ratio:			82.4%

	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):	79.4% to 85.4%	79.4% to 85.4%	79.4% to 85.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	15,645,108.00	18,450,011.00	84.8%	Met
1st Subsequent Year (2022-23)	15,978,959.00	18,972,633.00	84.2%	Met
2nd Subsequent Year (2023-24)	16,243,068.00	19,329,103.00	84.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	367,715.00	367,715.00	0.0%	No
1st Subsequent Year (2022-23)	271,741.00	271,741.00	0.0%	No
2nd Subsequent Year (2023-24)	271,741.00	271,741.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	1,834,514.00	2,135,635.00	16.4%	Yes
1st Subsequent Year (2022-23)	1,811,711.00	1,826,176.00	0.8%	No
2nd Subsequent Year (2023-24)	1,794,849.00	1,806,672.00	0.7%	No

Explanation:
(required if Yes)

Other State Revenues at Second Interim include one-time program funds (i.e. Educator Effectiveness Block Grant) that were not yet posted during the First Interim reporting period.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	4,865,008.00	4,967,254.00	2.1%	No
1st Subsequent Year (2022-23)	4,960,661.00	4,908,621.00	-1.0%	No
2nd Subsequent Year (2023-24)	5,018,724.00	4,942,530.00	-1.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	1,246,440.00	1,246,440.00	0.0%	No
1st Subsequent Year (2022-23)	1,062,504.00	1,073,616.00	1.0%	No
2nd Subsequent Year (2023-24)	1,087,579.00	1,104,751.00	1.6%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	2,207,734.00	2,508,855.00	13.6%	Yes
1st Subsequent Year (2022-23)	2,204,523.00	2,295,411.00	4.1%	No
2nd Subsequent Year (2023-24)	2,256,550.00	2,361,978.00	4.7%	No

Explanation:
(required if Yes)

Services and Other Operating at Second Interim include one-time program expenditures (i.e. Educator Effectiveness Block Grant) that were not yet posted during the First Interim reporting period.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	7,067,237.00	7,470,604.00	5.7%	Not Met
1st Subsequent Year (2022-23)	7,044,113.00	7,006,538.00	-0.5%	Met
2nd Subsequent Year (2023-24)	7,085,314.00	7,020,943.00	-0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	3,454,174.00	3,755,295.00	8.7%	Not Met
1st Subsequent Year (2022-23)	3,267,027.00	3,369,027.00	3.1%	Met
2nd Subsequent Year (2023-24)	3,344,129.00	3,466,729.00	3.7%	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 first interim projections 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)

Explanation:

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

Other State Revenues at Second Interim include one-time program funds (i.e. Educator Effectiveness Block Grant) that were not yet posted during the First Interim reporting period.

Explanation:

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

Explanation:

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

Services and Other Operating at Second Interim include one-time program expenditures (i.e. Educator Effectiveness Block Grant) that were not yet posted during the First Interim reporting period.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	751,087.98	785,939.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		785,939.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.1%	4.1%	4.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.4%	1.4%	1.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(272,355.00)	18,450,011.00	1.5%	Not Met
1st Subsequent Year (2022-23)	39,891.00	18,972,633.00	N/A	Met
2nd Subsequent Year (2023-24)	115,416.00	19,329,103.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Current Year Second Interim includes prior year carryover

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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	8,411,163.24	Met
1st Subsequent Year (2022-23)	8,451,054.24	Met
2nd Subsequent Year (2023-24)	8,566,470.24	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	5,899,669.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,021	1,016	1,011
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):

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

Yes

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	26,754,282.00	26,891,712.00	27,386,088.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	26,754,282.00	26,891,712.00	27,386,088.00
4. Reserve Standard Percentage Level 3%	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	802,628.46	806,751.36	821,582.64
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)	802,628.46	806,751.36	821,582.64

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,086,547.00	1,092,044.00	1,111,819.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,086,547.00	1,092,044.00	1,111,819.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.06%	4.06%	4.06%
District's Reserve Standard (Section 10B, Line 7):	802,628.46	806,751.36	821,582.64
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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(3,889,502.00)	(3,889,502.00)	0.0%	0.00	Met
1st Subsequent Year (2022-23)	(3,817,300.00)	(3,856,524.00)	1.0%	39,224.00	Met
2nd Subsequent Year (2023-24)	(3,948,183.00)	(3,980,854.00)	0.8%	32,671.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	409,400.00	409,400.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	409,400.00	409,400.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	409,400.00	409,400.00	0.0%	0.00	Met
1c. Transfers Out, 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

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

--

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?

n/a

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,691,184.00	2,897,985.00
551,716.00	703,672.00
2,139,468.00	2,194,313.00
Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2022

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7A)	Second Interim
345,000.00	345,000.00
345,000.00	345,000.00
345,000.00	345,000.00

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

345,000.00	345,000.00
345,000.00	345,000.00
345,000.00	345,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

120,000.00	120,000.00
120,000.00	120,000.00
120,000.00	120,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

44	41
44	41
44	41

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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	91.0	91.0	91.0	91.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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

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

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	51.0	51.0	51.0	51.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?

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	12.0	12.0	12.0	12.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

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

--

4. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

--	--	--

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Management/Supervisor/Confidential Step and Column Adjustments

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

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?

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

A9 - Superintendent change due to prior district superintendent retirement in July 2021.

End of School District Second Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
3/3/2022 8:36:31 AM

21-65425-0000000

Second Interim
2021-22 Original Budget
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/3/2022 8:37:27 AM

21-65425-0000000

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

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/3/2022 8:37:54 AM

21-65425-0000000

Second Interim
2021-22 Actuals to Date
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/3/2022 8:38:11 AM

21-65425-0000000

Second Interim
2021-22 Projected Totals
Technical Review Checks

Reed Union Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.



REED UNION SCHOOL DISTRICT

General Fund Miscellaneous Forms As of January 31, 2022

1. MCOE Required Forms

Misc. Forms

Reed Union School District
Cash Reconciliation
As of 07/31/2021

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	8,566,881.37		11/12/21				8,566,881.37		11/12/21
7/1/21	MCOEVN	-	252,560.14		7/2/21	AP-070221	ACCOUNTS PAYABLE 07/02/2021		467,922.32	
7/2/21	ACH	-	215,362.18	467,922.32	7/6/21	*TF-220001	* E22-05 GO Bond Agent Fees		750.00	
7/6/21	GT01	-	750.00		7/7/21	AP-070721	ACCOUNTS PAYABLE 07/07/2021		58,663.98	
7/6/21	MCOEVN	-	58,663.98		7/7/21	*TF-220002	* A-22002 Stale Dated Paychec	6,234.01		
7/7/21	A-22002	6,234.01	-		7/9/21	PX-070921	BX-MID 07/09/2021 (LB)		13,581.72	
7/9/21	070921 PR	-	159,926.52		7/9/21	PY-070921	PY-MID 07/09/21 (LB)		146,344.80	159,926.52
7/13/21	MCOEVN	-	66,336.18		7/14/21	AP-071421	ACCOUNTS PAYABLE 07/14/2021		66,336.18	
7/15/21	DEP 014985	2,052.25	-		7/15/21	*DC-220003	* TIBURON GIRLS SOFTBALL	2,052.25		
7/15/21	DEP 014986	1,499.13	-		7/15/21	*DC-220004	* K. VON DOYMI	1,499.13		
7/19/21	071921 PR	-	90,727.54		7/19/21	PX-071921	BX-SPECM 07/19/2021 (LB)		6,353.66	
7/20/21	MCOEVN	-	34,263.41		7/19/21	PY-071921	PY-SPECM 07/19/21 (LB)		84,373.88	90,727.54
7/21/21	MCOEVN	-	42,653.11		7/21/21	AP-072121	ACCOUNTS PAYABLE 07/21/2021		34,263.41	
7/27/21	MCOEVN	-	92,629.07		7/22/21	AP-072221	ACCOUNTS PAYABLE 07/22/2021		42,653.11	
7/28/21	ACH	-	198,167.93	290,797.00	7/26/21	*DC-220005	* E. AIMAN	487.08		
7/27/21	DEP 015021	487.08	-		7/28/21	AP-072821	ACCOUNTS PAYABLE 07/28/2021		290,797.00	
7/28/21	A-22019	1,059,428.00	-		7/29/21	AP-072921	ACCOUNTS PAYABLE 07/29/2021		2,065.08	
7/28/21	A-22019REV	-	1,059,428.00		7/30/21	PX-073021	BX-EOM 07/30/2021		70,639.20	
7/29/21	MCOEVN	-	2,065.08		7/30/21	PY-073021	PY-EOM 07/30/21		265,239.75	335,878.95
7/30/21	073021PR	-	335,878.95		7/30/21	*TF-220003	* E22-01: CalSTRS Penalties		14.54	
7/30/21	E 22-01	-	14.54							

Outstanding Items:

9,636,581.84	2,609,426.63	8,577,153.84	1,549,998.63
	7,027,155.21		7,027,155.21
			-

MUNIS				QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS		
Final Reconciliation	9,636,581.84	2,609,426.63		8,577,153.84	1,549,998.63		
		7,027,155.21			7,027,155.21		-

Reed Union School District
Cash Reconciliation
As of 8/31/2021

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	7,027,155.21		11/12/21				7,027,155.21		11/12/21
8/5/21	MCOEVN	-	171,580.04		8/6/21	AP-080621	ACCOUNTS PAYABLE 08/06/2021		171,580.04	
8/10/21	081021 PR	-	22,088.13		8/10/21	PX-081021	BX-MID 08/10/2021		2,597.12	
8/11/21	MCOEVN	916.80	-		8/10/21	PY-081021	PY-MID 08/10/21		19,491.01	22,088.13
8/12/21	MCOEVN	-	191,797.31		8/11/21	*TF-220017*	A-22029: State Dated Warran	916.80		
8/12/21	REED/PRRF	8,909.56	-		8/12/21	*TF-220018*	JE-2680: EE Paycheck Void	8,909.56		
8/19/21	MCOEVN	-	90,936.92		8/13/21	AP-081321	ACCOUNTS PAYABLE 08/13/2021		191,797.31	
8/23/21	E 22-02	-	7,516.00		8/20/21	AP-082021	ACCOUNTS PAYABLE 08/20/2021		90,936.92	
8/23/21	E 22-03	-	112,530.00		8/23/21	*TF-220004	* E22-02: DPC MOU		7,516.00	
8/24/21	MCOEVN	-	131,368.01		8/23/21	*TF-220005	* E22-03: SpEd Excess Costs		112,530.00	
8/27/21	ACH	-	196,294.31		8/25/21	AP-082521	ACCOUNTS PAYABLE 08/25/2021		131,368.01	
8/27/21	DEP 015176	1,937.50	-		8/27/21	AP-082721	ACCOUNTS PAYABLE 08/27/2021	1,294.00	196,294.31	
8/27/21	DEP 015174	1,499.14	-		8/27/21	AR-210001	TIBURON SOCCER CLUB	1,499.14		
8/27/21	DEP 015177	1,294.00	-		8/27/21	*DC-220008	* E. AIMAN	1,937.50		
8/31/21	MCOEVN	-	96,755.64		8/27/21	*DC-220010	* TIBURON GIRLS SOFTBALL		240,522.67	
8/31/21	083121 PR	-	1,314,140.11		8/31/21	PX-083121	BX-EOM 08/31/2021		1,073,617.44	1,314,140.11
Outstanding Items:					QCC					
NOTES:					NOTES:					
		DEBITS	CREDITS			8/31/21 MCOEVN	Posted in Sept. in QCC	DEBITS	CREDITS	
		7,041,712.21	2,335,006.47					7,041,712.21	2,338,250.83	
			4,706,705.74						4,803,461.38	96,755.64
Final Reconciliation										
		7,041,712.21	2,335,006.47					7,041,712.21	2,335,006.47	
			4,706,705.74						4,706,705.74	-

Reed Union School District
Cash Reconciliation
As of 9/30/2021

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	4,706,705.74		02/24/22				4,706,705.74		02/25/22
9/2/21	MCOEVN	-	30,075.42		9/1/21	AP-090121	ACCOUNTS PAYABLE 09/01/2021		96,755.64	
9/8/21	MCOEVN	80.00	-		9/8/21	*TF-220045*	PY Receipts	80.00		
9/10/21	091021 PR	-	73,999.81		9/3/21	AP-090321	ACCOUNTS PAYABLE 09/03/2021		30,075.42	
9/14/21	MCOEVN	-	120,913.08		9/10/21	PX-091021	BX-MID 09/10/2021		11,045.73	
9/16/21	MCOEVN	-	39,604.82		9/10/21	PY-091021	PY-MID 09/10/21		62,954.08	73,999.81
9/17/21	DEP 015269	745.41	-		9/15/21	AP-091521	ACCOUNTS PAYABLE 09/15/2021		120,913.08	
9/17/21	DEP 015267	1,454.54	-		9/16/21	*DC-220011	* N. CAPPELLONI	1,454.54		
9/21/21	MCOEVN	-	40,850.41		9/16/21	*DC-220013	* BTCCC	745.41		
9/21/21	A-22051	141,585.00	-		9/17/21	AP-091721	ACCOUNTS PAYABLE 09/17/2021		39,604.82	
9/23/21	MCOEVN	-	14,500.40		9/21/21	AR-210004	A-22051: ESSER II AR	141,585.00		
9/24/21	ACH	-	190,316.55	204,816.95	9/22/21	AP-092221	ACCOUNTS PAYABLE 09/22/2021		40,850.41	
9/24/21	A-22055	66,042.00	-		9/24/21	AP-092421	ACCOUNTS PAYABLE 09/24/2021		204,816.95	
9/24/21	A-22054	235,526.00	-	301,568.00	9/24/21	AR-210009	A-22055: SpEd FAP	301,568.00		
9/24/21	A-22053	4,966.00	-		9/24/21	*TF-220006	* A-22053: PY Mental Hlth	4,966.00		
9/24/21	A-22059	62,982.00	-		9/24/21	*TF-220007	* A-22056: Classified Summer	46,264.00		
9/24/21	A-22056	46,264.00	-		9/24/21	*TF-220008	* A-22059: EPA 1Q	62,982.00		
9/28/21	MCOEVN	-	19,981.96		9/27/21	*DC-220015	* FOLLETT	833.65		
9/29/21	A-22061	4.00	-		9/27/21	*DC-220016	* E. AIMAN	10,742.80		
9/29/21	DEP 015320	833.65	-		9/29/21	AP-092921	ACCOUNTS PAYABLE 09/29/2021		19,981.96	
9/30/21	E 22-07	-	17.21		9/29/21	*TF-220009	* A-22061: PY ESSER I	4.00		
9/30/21	093021 PR	-	1,376,004.18		9/30/21	AR-210003	A-22062: Unrestricted Lotte	37,830.82		
9/30/21	A-22062	79,145.52	-		9/30/21	AR-210008	A-22062: Restricted Lottery	41,314.70		79,145.52
9/30/21	IA Q1-2022	757.58	-		9/30/21	PX-093021	BX-EOM 09/30/2021		255,284.39	
					9/30/21	PY-093021	PY-EOM 09/30/21		1,120,719.79	1,376,004.18
					9/30/21	*TF-220010	* E22-07: CalSTRS Penalties		17.21	
					9/30/21	*TF-220020	* A-22095R: 1Q Interest	757.58		
Outstanding Items:		5,347,091.44	1,906,263.84					5,357,834.24	2,003,019.48	
			3,440,827.60						3,354,814.76	(86,012.84)
MUNIS					QCC					
NOTES:		DEBITS	CREDITS		NOTES:			DEBITS	CREDITS	
9/1/21	Posted in Aug. in MUNIS		96,755.64							
9/27/21	Posted in Oct. in MUNIS	10,742.80								
Final Reconciliation		5,357,834.24	2,003,019.48					5,357,834.24	2,003,019.48	
			3,354,814.76						3,354,814.76	
										-

**Reed Union School District
Cash Reconciliation
As of 10/31/2021**

MUNIS					QCC						
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES	
10/5/21	GT01	-	1,280.00	11/12/21	10/5/21	*TF-220011		1,552.84		11/12/21	
10/5/21	MCOEVN	-	35,715.45		10/6/21	AP-100621	* A-22066: Stale Dated Payche		35,715.45		
10/5/21	DEP 015353	10,742.80	-		10/8/21	PX-100821	ACCOUNTS PAYABLE 10/06/2021		3,575.77		
10/5/21	A-22066	1,552.84	-		10/8/21	PY-100821	BX-MID 10/08/2021		33,410.06		
10/8/21	100821 PR	-	36,985.83		10/13/21	*DC-220019	PY-MID 10/08/21			36,985.83	
10/13/21	A-22070	3,035.00	-		10/13/21	*TF-220012	* N. CAPPELLONI	4,312.69			
10/13/21	A-22071	12,056.00	-		10/13/21	*TF-220014	* A-22071: Title I	12,056.00			
10/14/21	MCOEVN	-	108,242.35		10/13/21	*TF-220014	* A-22070: PY Title I	3,035.00			
10/14/21	TXIA5773	304,459.55	-		10/14/21	*TF-220013	* A-22073: PY & Unsec Taxes	304,459.55			
10/15/21	DEP 015396	6,401.86	-		10/15/21	AP-101521	ACCOUNTS PAYABLE 10/15/2021		108,242.35		
10/15/21	DEP 015395	4,312.69	-		10/15/21	*DC-220020	* TIBURON GIRLS SOFTBALL	6,401.86			
10/19/21	MCOEVN	-	73,748.39		10/20/21	AP-102021	ACCOUNTS PAYABLE 10/20/2021		73,748.39		
10/21/21	MCOEVN	-	67,414.24		10/22/21	AP-102221	ACCOUNTS PAYABLE 10/22/2021		67,414.24		
10/26/21	MCOEVN	-	23,076.32		10/25/21	*DC-220023	* WORKERS COMP, FARASATI	25,326.40			
10/27/21	ACH	-	195,488.96		10/25/21	*DC-220024	* S. MINTON	1,024.15			
10/27/21	MVN10272	-	26,468.69	218,565.28	10/27/21	AP-102721	ACCOUNTS PAYABLE 10/27/2021		218,565.28		
10/27/21	A-22084	292.00	-		10/27/21	*TF-220015	* A-22084: PY Title II	292.00			
10/28/21	DEP 015459	25,326.40	-		10/28/21	AP-102821	ACCOUNTS PAYABLE 10/28/2021		26,468.69		
10/28/21	DEP 015460	1,024.15	-		10/29/21	PX-102921	BX-EOM 10/29/2021		258,432.42		
10/29/21	102921	-	1,389,759.20		10/29/21	PY-102921	PY-EOM 10/29/21		1,131,326.78		
10/29/21	E 22-09	-	1.42		10/29/21	*TF-220016	* E22-09: CalSTRS Penalties		1.42	1,389,759.20	
Outstanding Items:					3,713,275.25					1,956,900.85	(9,462.80)
										1,756,374.40	
MUNIS					QCC						
NOTES:					NOTES:					CREDITS	
					10/5/21 DEP 015353					DEBITS	
					10/5/21 GT01					10,742.80	
					Posted in Sept. in QCC					1,280.00	
Final Reconciliation					3,724,018.05					1,958,180.85	(0.00)
										1,765,837.20	

Reed Union School District
Cash Reconciliation
As of 11/30/2021

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	1,765,837.20		02/24/22				1,765,837.20		02/24/22
11/01/2021	A-22080	35,971.87	-		11/1/21	*TF-220021	* A-22080: STRS Excess Contri	35,971.87		
11/01/2021	A-22109	7,608.00	-		11/1/21	*TF-220022	* A-22109: Mental Hlth 50%	7,608.00		
11/08/2021	MCOEVN	-	44,988.04		11/3/21	AP-110321	ACCOUNTS PAYABLE 11/03/2021		44,988.04	
11/09/2021	MCOEVN	-	76,137.60		11/10/21	AP-111021	ACCOUNTS PAYABLE 11/10/2021		76,137.60	
11/10/2021	A-22093	27,500.00			11/10/21	*TF-220023	* A-22093: ELO-P	27,500.00		
11/10/2021	111021 PR	-	64,981.47		11/10/21	PX-111021	BX-MID 11/10/2021		8,762.24	
11/16/2021	MCOEVN	-	154,329.80		11/10/21	PY-111021	PY-MID 11/10/21		56,219.23	64,981.47
11/18/2021	MCOEVN	-	100,335.71		11/17/21	AP-111721	ACCOUNTS PAYABLE 11/17/2021		154,329.80	
11/19/2021	DEP 015567	3,019.50	-		11/18/21	DC-220025	K. KESTELYN	1,384.95		
11/19/2021	DEP 015565	1,384.95	-		11/18/21	DC-220027	WORKERS COMP J. GOWDY	3,019.50		
11/24/2021	MCOEVN	15,979.88	-		11/18/21	<PO-220007	> AIRTEKS	7,291.40		
11/24/2021	ACH	-	193,141.70		11/18/21	<PO-220007	> AIRTEKS	8,688.48		15,979.88
11/30/2021	MCOEVN	-	37,195.36		11/19/21	AP-111921	ACCOUNTS PAYABLE 11/19/2021		100,335.71	
11/30/2021	113021 PR	-	1,382,221.52		11/24/21	AP-112421	ACCOUNTS PAYABLE 11/24/2021		193,141.70	
					11/30/21	PX-113021	BX-EOM 11/30/2021		256,635.47	
					11/30/21	PY-113021	PY-EOM 11/30/21		1,125,586.05	1,382,221.52

Outstanding Items:	1,857,301.40	2,053,331.20 (196,029.80)	1,857,301.40	2,016,135.84 (158,834.44)	37,195.36
--------------------	--------------	------------------------------	--------------	------------------------------	-----------

MUNIS			QCC		
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
			MCOEVN	Posted in Jan. in QCC	37,195.36

Final Reconciliation	1,857,301.40	2,053,331.20 (196,029.80)	1,857,301.40	2,053,331.20 (196,029.80)	37,195.36	
----------------------	--------------	------------------------------	--------------	------------------------------	-----------	--

(0.00)

Reed Union School District
Cash Reconciliation
As of 12/31/2021

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
		(196,029.80)		02/24/22				(196,029.80)		02/25/22
12/02/2021	A-22110	41,165.00	-		12/1/21	AP-120121	ACCOUNTS PAYABLE 12/01/2021		37,195.36	
12/02/2021	DEP 015606	179,460.75	-		12/2/21	*TF-220024	* A-22110: Mandate Blk Grnt	41,165.00		
12/03/2021	TXJA5791	10,793.00	-		12/2/21	DC-220029	BEL AIRE SCHOOL PTA	179,460.75		
12/06/2021	E 22-27	-	1,487.00		12/3/21	TV-220006	A-22116	10,793.00		
12/06/2021	E 22-24	-	1,567.52		12/6/21	*TF-220029	* E22-27: SEISS System		1,487.00	
12/06/2021	E 22-22	-	10,800.00		12/6/21	*TF-220028	* E22-24: Leg Consultant Fees		1,567.52	
12/06/2021	E 22-20	-	6,358.31		12/6/21	*TF-220027	* E22-22: Internet Access Fee		10,800.00	
12/06/2021	E 22-18	-	7,361.00		12/6/21	*TF-220026	* E22-20: Ed1Stop Membership		6,358.31	
12/07/2021	MCOEVN	-	65,604.86		12/6/21	*TF-220025	* E22-18: DPC Financial Sys R		7,361.00	
12/07/2021	E 22-26	-	2,940.00		12/8/21	AP-120821	ACCOUNTS PAYABLE 12/08/2021		65,604.86	
12/07/2021	E 22-21	-	109,680.00		12/7/21	*TF-220031	* E22-26: SSC Contract		2,940.00	
12/07/2021	E 22-15	-	24,502.00		12/7/21	*TF-220030	* E22-21: SpEd Excess Costs 5		109,680.00	
12/08/2021	E 22-19	-	23,226.00		12/7/21	*TF-220032	* E22-15: ADA Transfer SDC		24,502.00	
12/09/2021	MCOEVN	-	77,541.33		12/8/21	*TF-220033	* E22-19: IS Data Processing		23,226.00	
12/09/2021	E 22-31	-	702.00		12/10/21	AP-121021	ACCOUNTS PAYABLE 12/10/2021		77,541.33	
12/10/2021	121021	-	35,300.50		12/9/21	*TF-220034	* E22-31: DTS Consortium		702.00	
12/14/2021	TXJA5790	#####	33,970.27		12/10/21	PX-121021	BX-MID 12/10/2021		3,651.90	
12/15/2021	E 22-12	-	350.00		12/10/21	PY-121021	PY-MID 12/10/21		31,648.60	35,300.50
12/16/2021	A-22127	229,460.00	-		12/14/21	DC-220030	K. VON DOYMI	1,638.30		
12/16/2021	DEP 015685	1,603.22	-		12/14/21	DC-220033	BTCCC	1,603.22		
12/16/2021	DEP 015684	1,638.30	-		12/14/21	TV-220011	A-22123	9,869,458.82		
12/16/2021	MCOEVN	-	51,164.22		12/14/21	TV-220012	A-22124	1,347,968.56		
12/17/2021	ACH	-	192,823.77	243,987.99	12/14/21	TV-220013	E 22-13		5,886.00	11,211,541.38
12/17/2021	121721	-	1,370,346.51		12/15/21	AP-121521	ACCOUNTS PAYABLE 12/15/2021		33,970.27	
12/17/2021	REED/PRRF	-	158.10		12/15/21	*TF-220035	* E22-12: PERS GASB 68 Fee		350.00	
12/22/2021	A-22131	284.00	-		12/16/21	AR-210013	A-22127: In-Person Inst Gim	229,460.00		
12/23/2021	A-22133	62,982.00	-		12/17/21	*TF-220046*	JV 1830 - Payroll Adjust		158.10	
12/30/2021	A-22139	94,959.99	-		12/17/21	AP-121721	ACCOUNTS PAYABLE 12/17/2021		243,987.99	
12/31/2021	A-22140	273,621.00	-		12/17/21	PX-121721	BX-EOM 12/17/2021		253,456.93	
12/31/2021	IA Q2-2022	696.73	-		12/22/21	AR-210004	PY-EOM 12/17/21		1,116,889.58	1,370,346.51
					12/22/21	*TF-220036	A-22131: ESSER II	41.00		
					12/23/21	*TF-220037	* A-22133: 2Q EPA	243.00		284.00
					12/30/21	AR-210003	A-22139: Lottery	62,982.00		
					12/30/21	AR-210008	A-22139: Lottery	4,514.48		
					12/30/21	*TF-220038	* A-22139: Lottery	1,428.65		
					12/31/21	*TF-220039	* A-22140: Educator Eff Blk G	89,016.86		94,959.99
					12/31/21	*TF-220040	* A-22187: 2Q Interest	273,621.00		
					12/31/21			696.73		
Outstanding Items:		11,912,175.57	2,015,883.39					11,918,061.57	2,058,964.75	
			9,896,292.18						9,859,096.82	(37,195.36)
MUNIS					QCC					
NOTES:					NOTES:					
12/1/21	Posted in Dec. in MUNIS	DEBITS	CREDITS					DEBITS	CREDITS	
			37,195.36							
Final Reconciliation		11,912,175.57	2,053,078.75					11,918,061.57	2,058,964.75	
			9,859,096.82						9,859,096.82	-

Reed Union School District
Cash Reconciliation
As of 1/31/2022

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	9,859,096.82		02/24/22				9,859,096.82		02/25/22
01/04/2022	MCOEVN	-	332,477.13		1/4/22	TV-220019	A-22143	49,653.56		
01/04/2022	TXIA5811	49,653.56	-		1/5/22	AP-010522	ACCOUNTS PAYABLE 01/05/2022		332,477.13	
01/05/2022	A-22150	42,419.00	-		1/5/22	AR-210011	A-22150: ELO Grant	36,263.80		
01/06/2022	TXIA5812	1,950.26	-		1/5/22	AR-210012	A-22150: ELO Grant	6,155.20		42,419.00
01/07/2022	TXIA5814HO	25,183.67	-		1/6/22	TV-220020	A-22152	1,950.26		
01/10/2022	011022	-	36,893.43		1/7/22	TV-220021	A-22153	25,183.67		
01/11/2022	MCOEVN	-	34,130.07		1/10/22	PX-011022	BX-MID 01/10/2022	4,110.56		
01/11/2022	REED/PRRF	1,362.08	-		1/10/22	PY-011022	PY-MID 01/10/22	32,782.87		36,893.43
01/13/2022	MCOEVN	-			1/11/22	*TF-220047*	JV 630 - Payroll Adjust	1,362.08		
01/18/2022	MCOEVN	-	19,026.29		1/12/22	AP-011222	ACCOUNTS PAYABLE 01/12/2022		34,130.07	
01/19/2022	MCOEVN	-	53,419.80		1/14/22	AP-011422	ACCOUNTS PAYABLE 01/14/2022		19,026.29	
01/19/2022	MCOEVN	-	36,246.28		1/19/22	AP-011922	ACCOUNTS PAYABLE 01/19/2022		53,419.80	
01/20/2022	MCOEVN20	-	36,389.13		1/20/22	AP-012022	ACCOUNTS PAYABLE 01/20/2022		36,246.28	
01/20/2022	TXIA5820	43,332.93	-		1/20/22	*DC-220035	* TIBURON GIRLS SOFTBALL	6,534.02		
01/21/2022	DEP 015811	6,534.02	-		1/20/22	*DC-220036	* S. CABARRUS	2,115.82		
01/21/2022	DEP 015812	2,115.82	-		1/20/22	TV-220024	A-22163	43,332.93		
01/25/2022	MCOEVN	-	26,596.09		1/20/22	AP-012022	ACCOUNTS PAYABLE 01/20/2022		36,389.13	
01/25/2022	DEP 015840	974.19	-		1/21/22	AP-012122	ACCOUNTS PAYABLE 01/21/2022			
01/25/2022	DEP 015839	12,060.65	-		1/25/22	*DC-220037	* PO 220179 DEL MAR STUDENT C	12,060.65		
01/27/2022	MCOEVN	-	29,354.62		1/25/22	*DC-220038	* J. NARELL	974.19		
01/28/2022	ACH	-	191,448.67	220,803.29	1/26/22	AP-012622	ACCOUNTS PAYABLE 01/26/2022		26,596.09	
01/31/2022	013122	-	1,367,053.21		1/28/22	AP-012822	ACCOUNTS PAYABLE 01/28/2022		220,803.29	
01/31/2022	E 22-33	-	313.13		1/31/22	PX-013122	BX-EOM 01/31/2022		254,479.51	
01/31/2022	E 22-29	-	11.44		1/31/22	PY-013122	PY-EOM 01/31/22		1,112,573.70	
					1/31/22	*TF-220043	* E22-33: 1095C Forms Printin		313.13	1,367,053.21
					1/31/22	*TF-220042	* E22-29: STRS Penalties/Intr		11.44	
Outstanding Items:					QCC					

Reed Union School District
Cash Reconciliation
As of 2/28/2022

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	7,881,323.71		02/24/22				7,881,323.71		02/24/22
02/01/2022	A-22181	386,378.00	-		2/1/22	*TF-220044	* A-22181: SpEd AB-602 55%	386,378.00		
02/03/2022	MCOEVN	-	82,626.70		2/4/22	AP-020422	ACCOUNTS PAYABLE 02/04/2022		82,626.70	
02/08/2022	MCOEVN	-	37,760.62		2/9/22	AP-020922	ACCOUNTS PAYABLE 02/09/2022		37,760.62	
02/10/2022	MCOEVN	-	19,614.87		2/10/22	*DC-220041	* K. ROLSTON	1,523.91		
02/10/2022	021022	-	50,386.45		2/10/22	PX-021022	BX-MID 02/10/2022		5,993.92	
02/11/2022	DEP 015921	1,976.45	-		2/10/22	PY-021022	PY-MID 02/10/22		44,392.53	50,386.45
02/11/2022	DEP 015919	1,523.91	-		2/11/22	AP-021122	ACCOUNTS PAYABLE 02/11/2022		19,614.87	
02/17/2022	MCOEVN	-	90,236.98		2/11/22	*DC-220043	* TIBURON GIRLS SOFTBALL	1,976.45		
02/18/2022	021822	-	3,702.92		2/18/22	AP-021822	ACCOUNTS PAYABLE 02/18/2022		90,236.98	
02/22/2022	MCOEVN	-	34,507.38		2/18/22	PX-021822	BX-SPECM 02/18/2022		52.92	
02/23/2022	ACH	-	195,132.10	229,639.48	2/18/22	PY-021822	PY-SPECM 02/18/22		3,650.00	
02/28/2022	022822	-	1,364,636.41		2/23/22	AP-022322	ACCOUNTS PAYABLE 02/23/2022		229,639.48	
					2/28/22	PX-022822	BX-EOM 02/28/2022		254,193.18	
					2/28/22	PY-022822	PY-EOM 02/28/22		1,110,443.23	1,364,636.41
Outstanding Items:										
		8,271,202.07	1,878,604.43					8,271,202.07	1,878,604.43	
			6,392,597.64						6,392,597.64	-
MUNIS					QCC					
NOTES:					NOTES:					
Final Reconciliation		8,271,202.07	1,878,604.43					8,271,202.07	1,878,604.43	
			6,392,597.64						6,392,597.64	-

Reed Union School District
Fund 14 - Cash Reconciliation
As of 01/31/2022

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	33,606.83		02/20/22				33,606.83		03/0322
9/30/21	1A Q1-2022	4.03			9/30/21	TF-220020	A-22095R: 1Q Interest	4.03		
12/31/21	1A Q2-2022	6.62			12/31/21	TF-220040	A-22187: 2Q Interest	6.62		
Outstanding Items:										
		33,617.48	-					33,617.48	-	
			33,617.48						33,617.48	-
MUNIS					QCC					
NOTES:					NOTES:					
		DEBITS	CREDITS					DEBITS	CREDITS	
Final Reconciliation		33,617.48	-					33,617.48	-	
			(33,617.48)						(33,617.48)	

Reed Union School District
Fund 25 - Cash Reconciliation
As of 01/31/2022

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	511,465.48		02/20/22				511,465.48		03/03/22
7/13/21	MCOEVN	-	1,180.00		7/14/21	AP-071421	ACCOUNTS PAYABLE 07/14/2021		1,180.00	
7/15/21	DEP 014983	8,046.78	-		7/15/21	*DC-220001	* GCLD, LLC	6,471.22		
7/19/21	NSF 014983	-	1,575.56	6,471.22	8/13/21	AP-081321	ACCOUNTS PAYABLE 08/13/2021		1,180.00	
8/12/21	MCOEVN	-	1,180.00		8/23/21	*DC-220007	* C. GEDDES			
8/23/21	DEP 015157	5,497.80	-		9/17/21	AP-091721	ACCOUNTS PAYABLE 09/17/2021	5,497.80		
9/16/21	MCOEVN	-	1,180.00		9/24/21	*DC-220014	* P. JONES	4,712.40		
9/29/21	DEP 015319	4,712.40	-		9/30/21	TF-220020	A-22095R: 1Q Interest	62.02		
9/30/21	IA Q1-2022	62.02	-		10/13/21	*DC-220017	* R. SERGI	9,541.42		
10/14/21	MCOEVN	-	1,180.00		10/15/21	AP-101521	ACCOUNTS PAYABLE 10/15/2021		1,180.00	
10/15/21	DEP 015392	9,541.42	-		10/25/21	*DC-220021	* L. CHILD	6,292.72		
10/28/21	DEP 015457	6,292.72	-		11/17/21	AP-111721	ACCOUNTS PAYABLE 11/17/2021		1,180.00	
11/16/21	MCOEVN	-	1,180.00		12/10/21	AP-121021	ACCOUNTS PAYABLE 12/10/2021		1,180.00	
12/9/21	MCOEVN	-	1,180.00		12/14/21	DC-220032	R. GREENBERG	2,922.64		
12/16/21	DEP 015687	2,922.64	-		12/31/21	TF-220040	A-22187: 2Q Interest	105.51		
12/31/21	IA Q2	105.51	-		1/12/22	AP-011222	ACCOUNTS PAYABLE 01/12/2022		1,180.00	
1/11/22	MCOEVN	-	1,180.00		1/20/22	DC-220034	K SARID	6,159.44		
1/21/22	601JC	6,159.44	-		1/25/22	DC-220039	M. LINCOLN	1,363.74		
1/25/22	601JC	1,363.74	-		2/18/22	AP-021822	ACCOUNTS PAYABLE 02/18/2022		1,180.00	
2/17/22	MCOEVN	-	1,180.00		2/24/22	DC-220044	B. JACOBY	14,572.74		
Outstanding Items:					QCC					
		556,169.95	11,015.56					569,167.13	9,440.00	
			545,154.39						559,727.13	14,572.74
MUNIS					QCC					
NOTES:					NOTES:					
2/24/22	DC-220044	14,572.74								
Final Reconciliation								569,167.13	9,440.00	
		570,742.69	11,015.56							
			(559,727.13)							

Reed Union School District
Fund 41 - Cash Reconciliation
As of 01/31/2022

MUNIS					QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	652,306.31		02/20/22				652,306.31		03/03/22
9/30/21	1A Q1-2022	78.16			9/30/21	TF-220020	A-22095R: 1Q Interest	78.16		
12/31/21	1A Q2-2022	128.46			12/31/21	TF-220040	A-22187: 2Q Interest	128.46		
Outstanding Items:										
		652,512.93	-					652,512.93	-	
			652,512.93						652,512.93	-
MUNIS					QCC					
NOTES:					NOTES:					
		DEBITS	CREDITS				DEBITS	CREDITS		
Final Reconciliation										
		652,512.93	-				652,512.93	-		
			(652,512.93)					(652,512.93)		

MUNIS				QCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	1,671,590.41				BEG. BALANCE	1,671,590.41		
7/1/21	MCOEVN	-	123.00		7/2/21	AP-070221			
7/6/21	MCOEVN	-	39.68		7/7/21	AP-070721		123.00	
7/13/21	MCOEVN	-	6,500.00		7/14/21	AP-071421		39.68	
7/15/21	DEP 014984	39,123.55	-		7/15/21	DC-220002	39,123.55	6,500.00	
7/20/21	MCOEVN	-			7/21/21	AP-072121			
7/27/21	DEP 015020	19,020.64	2,721.59		7/26/21	DC-220006	19,020.64	2,721.59	
7/27/21	MCOEVN	-			7/28/21	AP-072821			
8/5/21	MCOEVN	-	678.51		8/6/21	AP-080621		678.51	
8/12/21	MCOEVN	-	5,086.86		8/13/21	AP-081321		5,086.86	
8/24/21	MCOEVN	-	3,183.24		8/25/21	AP-082521		3,183.24	
8/24/21	MCOEVN	-	720.80		8/27/21	DC-220009		720.80	
8/27/21	DEP 015175	59,713.52	-		9/1/21	AP-090121	59,713.52		
8/31/21	MCOEVN	-	83.34		9/15/21	AP-091521		83.34	
9/14/21	MCOEVN	-	4,817.11		9/16/21	DC-220012		4,817.11	
9/16/21	MCOEVN	-	2,504.87		9/17/21	AP-091721	61,520.97		
9/17/21	DEP 015268	61,520.97	-		9/22/21	AP-092221			
9/21/21	MCOEVN	-	14,400.99		9/24/21	AP-092421		2,504.87	
9/23/21	MCOEVN	-	280.00		9/29/21	AP-092921		14,400.99	
9/28/21	MCOEVN	-	386.90		9/30/21	*TF-220020		280.00	
9/30/21	IA Q1-2022	207.75	-		10/6/21	AP-100621	207.75	386.90	
10/5/21	MCOEVN	-	875.00		10/13/21	DC-220018			
10/14/21	MCOEVN	-	5,428.52		10/15/21	AP-101521		875.00	
10/15/21	DEP 015393	923.13	-		10/22/21	AP-102221		5,428.52	
10/21/21	MCOEVN	-	15,417.51		10/25/21	DC-220022		15,417.51	
10/28/21	DEP 015458	39,521.87	-		11/3/21	AP-110321	39,521.87		
11/8/21	MCOEVN	-	347.75		11/10/21	AP-111021		347.75	
11/9/21	MCOEVN	-	1,238.00		11/17/21	AP-111721		1,238.00	
11/16/21	MCOEVN	-	3,350.60		11/18/21	DC-220026		3,350.60	
11/18/21	MCOEVN	-	280.00		11/19/21	AP-111921			
11/19/21	DEP 015566	61,386.85	-		12/1/21	AP-120121		280.00	
11/30/21	MCOEVN	-	200.99		12/2/21	DC-220028		200.99	
12/2/21	DEP 015607	20,087.74	-		12/8/21	AP-120821	20,087.74		
12/7/21	MCOEVN	-	137.72		12/10/21	AP-121021		137.72	
12/9/21	MCOEVN	-	211.97		12/14/21	*DC-220031		211.97	
12/16/21	DEP 015686	40,588.11	-		12/17/21	AP-121721	40,588.11		
12/16/21	MCOEVN	-	854.99		12/31/21	*TF-220040		854.99	
12/31/21	IA Q2-2022	366.27	-		1/5/22	AP-010522	366.27		
1/4/22	MCOEVN	-	3,130.70		1/12/22	AP-011222		3,130.70	
1/11/22	MCOEVN	-	107.50		1/14/22	AP-011422		107.50	
1/13/22	MCOEVN	-	445.71		1/19/22	AP-011922		445.71	
1/18/22	MCOEVN	-	5,130.81		1/21/22	AP-012122		5,130.81	
1/20/22	MCOEVN20	-	200.99		1/25/22	*DC-220040		200.99	
1/25/22	DEP 015842	60,269.52	-		1/26/22	AP-012622			

**Reed Union School District
Fund 42 - Cash Reconciliation
As of 01/31/2022**

MUNIS					QCC						
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NOTES	
2/3/22	MCOEVN	-	1,400.00	02/20/22	2/4/22	AP-020422	ACCOUNTS PAYABLE 02/04/2022	1,671,590.41	1,400.00	03/03/22	
2/8/22	MCOEVN	-	3,990.12		2/9/22	AP-020922	ACCOUNTS PAYABLE 02/09/2022		3,990.12		
2/10/22	MCOEVN	-	214.43		2/11/22	AP-021122	ACCOUNTS PAYABLE 02/11/2022		214.43		
2/11/22	DEP 015920	30,154.72			2/11/22	*DC-220042	* EDUCARE CHILD CARE	30,154.72			
2/17/22	MCOEVN	-	15,100.99		2/18/22	AP-021822	ACCOUNTS PAYABLE 02/18/2022		15,100.99		
2/22/22	MCOEVN		1,198.00		2/23/22	AP-022322	ACCOUNTS PAYABLE 02/23/2022		1,198.00		
					2/24/22	*DC-220047	* EDUCARE OMEGA	36,581.50			
					3/2/22	AP-030222	ACCOUNTS PAYABLE 03/02/2022		7,190.53		
Outstanding Items:					2,104,475.05					142,956.91	
					1,961,518.14					150,147.44	
										1,990,909.11	29,390.97
Outstanding Items:					MUNIS					QCC	
NOTES:					NOTES:					NOTES:	
2/24/22 *DC-220047					DEBITS					CREDITS	
3/2/22 AP-030222					36,581.50					7,190.53	
Final Reconciliation					2,141,056.55					150,147.44	
					1,990,909.11					1,990,909.11	-

LCFF CALCULATOR

65425

5 digit District code or 7 digit School code *(from the CDS code)*

NEW CHARTER?

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

2/1/22

Projection Date

Reed Union Elementary

LEA: Reed Union Elementary

2021-22 Second Interim by MCOE

Projection Title: 2021-22 Second Interim by MCOE

Steve Armstrong

Created by: Steve Armstrong

sarmstrong@marinschools.org

Email: sarmstrong@marinschools.org

415-499-5832

Phone: 415-499-5832

	PY2	PY1	CY	CY1	CY2	CY3	CY4
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(1) UNIVERSAL ASSUMPTIONS							
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation /Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07%	5.33%	3.61%	3.64%	0.00%
Statutory COLA	3.26%	2.31%	1.70%	5.33%	3.61%	3.64%	
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	0.00%	0.00%	0.00%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	70.06785065%	70.07%	70.07%	70.07%	70.07%	
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	70.07%	70.07%	70.07%	70.07%	
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year							

Reed Union Elementary (65425)										2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF																
NEW CHARTER SCHOOLS																
New Charter School Name: 2021-22																
Year that charter starts operation (select from drop down list):																
Note: Charter schools should contact sponsoring district(s) for in-lieu estimate																
(a) TRANSFER OF IN-LIEU PROPERTY TAX																
I-4	F-6 / F-7	In-Lieu of Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)																
A-1.2, A-2.2, A-3.2		Enrollment (second prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A-1.1, A-2.1, A-3.1		Enrollment (first prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A-1, A-2, A-3		Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B-1.2, B-2.2, B-3.2		Unduplicated Pupil Count (second prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B-1.1, B-2.1, B-3.1		Unduplicated Pupil Count (first prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B-1, B-2, B-3		Unduplicated Pupil Count	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C-1		Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location																
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a phye boundaries of more than one district, enter the highest district UPP of all locations.																
D-3		Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)																
Enter P2 Data - Note: Charter School ADA is always funded on Current Year																
B-1		Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B-2		Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B-3		Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
B-4		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SUBTOTAL ADA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS																
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or neg;																
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive o																
H-2		Miscellaneous Adjustments	\$	-	\$	-	-	-	-	-	-	-	-	-	-	-
J-5		Minimum State Aid Adjustments	\$	-	\$	-	-	-	-	-	-	-	-	-	-	-

Reed Union Elementary (65425)										2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF																
Is your district required to transfer in-lieu taxes to a charter school?																
NO																
Does your district have a necessary small school?																
YES																
Did your district meet the requirements of funding?																
YES																
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION																
(b) PROPERTY TAXES																
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$	16,839,886	\$	17,670,180	\$	18,278,992	\$	19,427,468	\$	19,902,385	\$	20,291,817	\$	20,689,037	
B-5	Redevelopment Agency Local Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
	Less In-Lieu transfer	\$	(8,248)	\$	(24,659)	\$	-	\$	-	\$	-	\$	-	\$	-	
	Total Local Revenue	\$	16,831,638	\$	17,645,521	\$	18,278,992	\$	19,427,468	\$	19,902,385	\$	20,291,817	\$	20,689,037	
(c) OTHER LCFF ADJUSTMENTS																
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Elements can be positive or negative.																
H-2	Miscellaneous Adjustments	\$	-	\$	-											
J-5	Minimum State Aid Adjustments	\$	-	\$	-											
(d) UNDUPLICATED PUPIL PERCENTAGE																
A-1.2 / A-3.2	District Enrollment (second prior year)	1,444	1,364													
A-1.1 / A-3.1	District Enrollment (first prior year)	1,364	1,305													
A-1 / A-3	District Enrollment	1,305	1,205			1,025	1,007	1,002	997							997
A-2.2 / A-4.2	COE Enrollment (second prior year)	6	5													
A-2.1 / A-4.1	COE Enrollment (first prior year)	5	4													
A-2 / A-4	COE Enrollment	4	4			6	6	6	6							6
	Total Enrollment	1,309	1,209			1,031	1,013	1,008	1,003							1,003
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)															
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)															
B-1 / B-3	District Unduplicated Pupil Count	91	83													
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)															
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)															
B-2 / B-4	COE Unduplicated Pupil Count	1	1			1	1	1	1							1
	Total Unduplicated Pupil Count	82	83			74	74	74	74							74
	Single Year Unduplicated Pupil Percentage	3-yr rolling percentage	3-yr rolling percentage			3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage							
	Unduplicated Pupil Percentage (%)	6.26%	6.87%			7.18%	7.31%	7.34%	7.38%							7.38%
C-1		6.27%	6.41%			6.73%	7.10%	7.27%	7.34%							7.37%

Reed Union Elementary (65425)																	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(e) AVERAGE DAILY ATTENDANCE (ADA)																							
Enter ADA by grade span: The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding																							
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)																	448.77	448.77	371.08	370.27	368.42	366.58	367
B-1, D-6	Grades TK-3																442.22	442.22	340.70	340.09	338.39	336.70	337
B-2, D-7	Grades 4-6																362.62	362.62	266.88	266.21	264.88	263.56	264
B-3, D-8	Grades 7-8																-	-	-	-	-	-	-
B-4, D-9	Grades 9-12																-	-	-	-	-	-	-
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)																	-	-	-	-	-	-	-
E-1, D-17	Grades TK-3																0.90	0.90	-	0.81	0.81	0.81	1
E-2, D-18	Grades 4-6																0.91	0.91	-	0.61	0.61	0.61	1
E-3, D-19	Grades 7-8																-	-	1.95	2.63	2.63	2.63	3
E-4, D-20	Grades 9-12																-	-	-	-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).																	1,255.42	1,255.42	980.60	980.62	975.74	970.88	970.88
DISTRICT TOTAL																							
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)																	1.02	1.02	0.85	0.85	0.85	0.85	1
E-6, E-11	Grades TK-3																3.11	3.11	0.99	0.99	0.99	0.99	1
E-7, E-12	Grades 4-6																0.09	0.09	1.94	1.94	1.94	1.94	2
E-8, E-13	Grades 7-8																-	-	-	-	-	-	-
E-9, E-14	Grades 9-12																4.22	4.22	3.78	3.78	3.78	3.78	3.78
COUNTY TOTAL																	96.20%	104.18%	95.67%	97.39%	97.39%	97.39%	97.39%
RATIO: District ADA-to-Enrollment																	105.50%	105.50%	63.00%	63.00%	63.00%	63.00%	63.00%
RATIO: County ADA-to-Enrollment																							
(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT																							
If applicable, enter prior year ADA for students transferring to or from <u>district-sponsored</u> charter schools. Report the prior year ADA for current year field, using the grade span the students were enrolled in during the prior year.																							
ADA transfer: Student from District to Charter (cross fiscal year)																	-	-	-	-	-	-	-
A-6	Grades TK-3																-	-	-	-	-	-	-
A-7	Grades 4-6																-	-	-	-	-	-	-
A-8	Grades 7-8																-	-	-	-	-	-	-
A-9	Grades 9-12																-	-	-	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)																	-	-	-	-	-	-	-
A-11	Grades TK-3																-	-	-	-	-	-	-
A-12	Grades 4-6																-	-	-	-	-	-	-
A-13	Grades 7-8																-	-	-	-	-	-	-
A-14	Grades 9-12																-	-	-	-	-	-	-
Difference (if diff. <0, no adj. to PY ADA)																	-	-	-	-	-	-	-

Reed Union Elementary (65425) - 2021-22 Second Interim by MCOE													
LOCAL CONTROL FUNDING FORMULA													
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COJA & Augmentation 3.70%		Grade Span		Supplemental		Unduplicated Pupil Percentage 6.25%		Base Grant Prolation 0.00%		Unduplicated Pupil Percentage 6.27%	
	ADA	Base											
Grades TK-3	510.12	\$ 7,459	\$ 776	\$ 103	\$ -	\$ 4,253,348				\$ 801	\$ 107	\$ -	\$ 4,160,603
Grades 4-6	532.83	7,571		95	-	4,084,482				7818	98	-	3,753,073
Grades 7-8	351.09	7,796		97	-	2,771,312				8050	101	-	2,867,340
Grades 9-12	-	9,034		116	-	-				9,329	120	-	-
Subtract Necessary Small School ADA and Funding													
Total Base, Supplemental, and Concentration Grant		\$ 10,576,139	\$ 395,853	\$ 137,150	\$ -	\$ 11,109,142				\$ 102,60413	\$ 387,083	\$ 133,520	\$ 10,781,016
NSS Allowance		1,394.04	\$ 10,576,139	\$ 395,853	\$ 137,150	\$ -				\$ 102,60413	\$ 387,083	\$ 133,520	\$ 10,781,016
ADD ONS:													
Targeted Instructional Improvement Block Grant													
Home-to-School Transportation													
Small School District Bus Replacement Program													
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF ENTITLEMENT						3/4	77,355						1031.40
													\$ 10,908,461
STATE AID CALCULATION													
Miscellaneous Adjustments													
Adjusted LCFF Entitlement						11,210,802							10,908,461
Local Revenue (including RDA)						(16,332,394)							(16,831,638)
Gross State Aid						\$ -							\$ -
MINIMUM STATE AID CALCULATION													
2012-13 RL/Charter Gen BG adjusted for ADA						N/A							N/A
2012-13 NSS Allowance (deficit)						\$ 7,460,707							\$ 7,006,334
Minimum State Aid Adjustments													
Less Current Year Property Taxes/In-Lieu													
Subtotal State Aid for Historical RL/Charter General BG													
Categorical Funding from 2012-13 net of fair share reduction													
Charter School Categorical Block Grant adjusted for ADA													
Minimum State Aid Guarantee Before Prolation Factor													
Prolation Factor													
Minimum State Aid Guarantee													
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement													
Minimum State Aid plus Property Taxes including RDA													
Offset													
Minimum State Aid Prior to Offset													
Total Minimum State Aid with Offset													
TOTAL STATE AID													
ADDITIONAL STATE AID (Additional SA)						\$ -							\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)													
Change Over Prior Year						\$ 11,210,802							\$ 10,908,461
LCFF Entitlement Per ADA						\$ 8,042							\$ 8,333
Per-ADA Change Over Prior Year													
Basic Aid Status (school districts only)													Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES													
State Aid						2018-19							2019-20
Education Protection Account						\$ -						Increase	\$ -
Property Taxes Net of In-Lieu Transfers						278,808							261,828
Charter In-Lieu Taxes						16,332,394							16,831,638
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 16,611,202							\$ 17,093,466

Reed Union Elementary (65425) - 2021-22 Second Interim by MCOE												
LOCAL CONTROL FUNDING FORMULA					2/1/22		6/23/23					
LCFF ENTITLEMENT CALCULATION					2020-21		2021-22					
Calculation Factors	COIA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Base Grant Proration		Unduplicated Pupil Percentage			
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	448.79	\$ 7,702	\$ 801	\$ 109	\$ -	\$ 3,873,595	448.62	\$ 8,093	\$ 842	\$ -	\$ 4,071,429	
Grades 4-6	446.23	7,818		100	-	3,533,350	443.21	8,215		111	-	3,689,977
Grades 7-8	363.62	8,050		103	-	2,964,667	366.51	8,458		114	-	3,141,668
Grades 9-12	-	9,329		123	-	-	9,802	255		135	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 9,880,050	\$ 360,281	\$ 131,281	\$ -	\$ 10,371,612		\$ 10,379,688	\$ 378,580	\$ 144,806	\$ -	\$ 10,903,074
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE		\$ 9,880,050	\$ 360,281	\$ 131,281	\$ -	\$ 10,371,612		\$ 10,379,688	\$ 378,580	\$ 144,806	\$ -	\$ 10,903,074
ADD ONS:												
Targeted Instructional Improvement Block Grant					\$ -						\$ -	
Home-to-School Transportation						\$ 24,305					\$ 24,305	
Small School District Bus Replacement Program												
ECONOMIC RECOVERY TARGET PAYMENT						103,140					103,140	
LCFF ENTITLEMENT						\$ 10,499,057					\$ 11,030,519	
STATE AID CALCULATION												
Miscellaneous Adjustments						10,499,057						11,030,519
Adjusted LCFF Entitlement						(17,645,521)						(18,278,992)
Local Revenue (including RDA)						\$ -						\$ -
Gross State Aid						\$ -						\$ -
MINIMUM STATE AID CALCULATION												
2012-13 RL/Charter Gen BG adjusted for ADA						N/A						N/A
2012-13 NSS Allowance (deficit)						\$ 6,741,417						\$ 6,739,812
Minimum State Aid Adjustments						\$ -						\$ -
Less Current Year Property Taxes/In-Lieu						\$ -						\$ -
Subtotal State Aid for Historical RL/Charter General BG						\$ 5,351,866						\$ 5,351,866
Categorical Funding from 2012-13 net of fair share reduction						\$ -						\$ -
Charter School Categorical Block Grant adjusted for ADA						\$ -						\$ -
Minimum State Aid Guarantee Before Proration Factor						\$ -						\$ -
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ -						\$ -
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						\$ -						\$ -
Minimum State Aid plus Property Taxes including RDA						\$ -						\$ -
Offset						\$ -						\$ -
Minimum State Aid Prior to Offset						\$ -						\$ -
Total Minimum State Aid with Offset						\$ -						\$ -
TOTAL STATE AID						\$ -						\$ -
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -
LCFF Entitlement (Before COE transfer, Choice & Charter Supplemental)						\$ 10,499,057						\$ 11,030,519
Change Over Prior Year						-3.75%						5.06%
LCFF Entitlement Per ADA						(409,404)						531,462
Per-ADA Change Over Prior Year						0.02%						5.09%
Basic Aid Status (school districts only)						2						424
LCFF SOURCES INCLUDING EXCESS TAXES												
State Aid												
Education Protection Account												
Property Taxes Net of In-Lieu Transfers												
Charter In-Lieu Taxes												
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)												

Reed Union Elementary (65425) - 2021-22 Second Interim by MCOE									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COJA & Augmentation		Base Grant	Unpublished Pupil Percentage		COJA & Augmentation		Base Grant	Unpublished Pupil Percentage
	ADA	Base	Grade Span	Supplemental	Concentration	ADA	Base	Grade Span	Supplemental
Grades TK-3	372.74	\$ 8,524	\$ 886	\$ 134	\$ -	371.93	\$ 8,832	\$ 919	\$ 142
Grades 4-6	342.30	8,653	-	123	-	341.69	8,965	-	130
Grades 7-8	271.45	8,909	-	127	-	270.78	9,231	-	134
Grades 9-12	-	103.24	268	150	-	-	10,697	278	160
Subtract Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant									
NSS Allowance									
TOTAL BASE									
986.48 \$ 8,557,438 \$ 330,243 \$ 126,205 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									
984.40 \$ 8,847,731 \$ 341,803 \$ 133,616 \$ -									
TOTAL BASE									

Reed Union Elementary (65425) - 2021-22 Second Interim by MCOE

2/1/22

EDUCATION PROTECTION ACCOUNT

Certification Period:									
	Est. Annual 2019-20	P2 2020-21	Est. Annual/ 2020-21	2021-22	Est. Annual/ 2021-22	2022-23	2023-24	2024-25	
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT									
A-1 Total ADA for EPA Minimum	1,309.14	1,259.64	1,259.64	1,259.34	1,259.34	986.48	984.40	979.52	
A-2 Minimum Funding per ADA	200	200	200	200	200	200	200	200	
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 261,828	\$ 251,928	\$ 251,928	\$ 251,868	\$ 251,868	\$ 197,296	\$ 196,881	\$ 195,904	
EPA PROPORTIONATE SHARE CAP									
Adjusted Total Revenue Limit	\$ 7,006,321	\$ -	\$ 6,741,404	\$ 6,739,800	\$ 6,739,800	\$ 5,279,504	\$ 5,268,375	\$ 5,242,243	
Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,006,321	\$ 6,741,405	\$ 6,741,404	\$ 6,739,800	\$ 6,739,800	\$ 5,279,504	\$ 5,268,375	\$ 5,242,243	
B-13 Local Revenue/m-Lieu of Property Taxes	\$ 16,831,638	\$ 17,643,797	\$ 17,645,521	\$ 18,278,992	\$ 18,278,992	\$ 19,427,468	\$ 19,902,385	\$ 20,291,817	
B-14 EPA Proportionate Share Cap (B-12 - B-13; if less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA PROPORTIONATE SHARE									
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,006,321	\$ 6,741,405	\$ 6,741,404	\$ 6,739,800	\$ 6,739,800	\$ 5,279,504	\$ 5,268,375	\$ 5,242,243	
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	70.06785065%	N/A	70.06785065%	70.06785065%	70.06785065%	
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 1,130,681	\$ 4,723,558	\$ 4,723,557	\$ 4,722,433	\$ 4,722,433	\$ 3,699,235	\$ 3,691,437	\$ 3,673,127	
EPA ENTITLEMENT									
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 261,828	\$ 251,928	\$ 251,928	\$ 251,868	\$ 251,868	\$ 197,296	\$ 196,881	\$ 195,904	
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
D-3 Adjusted EPA Entitlement (D-1 + D-2)	261,828	251,928	251,928	251,868	251,868	197,296	196,881	195,904	
D-4 Prior Year Annual Adjustment	N/A	\$ (36)	N/A	\$ (0)	N/A	-	-	-	
D-5 P2 Entitlement Net of PY Adjustment	N/A	\$ 251,892	N/A	251,868	N/A	197,296	196,881	195,904	
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 251,928	N/A	\$ 251,868	N/A	\$ 197,296	\$ 196,881	\$ 195,904	

Reed Union Elementary (65425) - 2021-22 Second Interim by MCOE

2/1/22

SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	5.33%	3.61%	3.64%	0.00%		
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
LCFF Entitlement									
Base Grant	\$10,260,413	\$9,880,050	\$10,379,688	\$8,557,438	\$8,847,731	\$9,124,016	\$9,078,764		
Grade Span Adjustment	387,083	360,281	378,580	330,243	341,803	352,314	350,561		
Supplemental Grant	133,520	131,281	144,806	126,205	133,616	139,113	138,989		
Concentration Grant	-	-	-	-	-	-	-		
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-		
Add-ons: Home-to-School Transportation	24,305	24,305	24,305	24,305	24,305	24,305	24,305		
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-		
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid									
	\$10,805,321	\$10,395,917	\$10,927,379	\$9,038,191	\$9,347,455	\$9,639,748	\$9,592,619		
Miscellaneous Adjustments	-	-	-	-	-	-	-		
Economic Recovery Target	103,140	103,140	103,140	103,140	103,140	103,140	103,140		
Additional State Aid	-	-	-	-	-	-	-		
Total LCFF Entitlement									
	10,908,461	10,499,057	11,030,519	9,141,331	9,450,595	9,742,888	9,695,759		
LCFF Entitlement Per ADA									
	\$ 8,333	\$ 8,335	\$ 8,759	\$ 9,267	\$ 9,600	\$ 9,947	\$ 9,948		
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
EPA (for LCFF calculation purposes)	\$ 261,828	\$ 251,928	\$ 251,868	\$ 197,296	\$ 196,881	\$ 195,904	\$ -		
Local Revenue Sources:									
Property Taxes (Object 8021 to 8089)	\$ 16,839,886	\$ 17,670,180	\$ 18,278,992	\$ 19,427,468	\$ 19,902,385	\$ 20,291,817	\$ 20,689,037		
In-Lieu of Property Taxes (Object Code 8096)	(8,248)	(24,659)	-	-	-	-	-		
Property Taxes net of In-Lieu									
	\$ 16,831,638	\$ 17,645,521	\$ 18,278,992	\$ 19,427,468	\$ 19,902,385	\$ 20,291,817	\$ 20,689,037		
TOTAL FUNDING									
	17,093,466	17,897,449	18,530,860	19,624,765	20,099,266	20,487,721	20,689,037		
Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid		
Excess Taxes	\$ 5,923,177	\$ 7,146,464	\$ 7,248,473	\$ 10,286,138	\$ 10,451,790	\$ 10,548,929	\$ 10,993,278		
EPA in Excess to LCFF Funding	\$ 261,828	\$ 251,928	\$ 251,868	\$ 197,296	\$ 196,881	\$ 195,904	\$ -		
Total LCFF Entitlement									
	10,908,461	10,499,057	11,030,519	9,141,331	9,450,595	9,742,888	9,695,759		
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%		
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%		
EPA (for LCFF calculation purposes)	\$ 261,828	\$ 251,928	\$ 251,868	\$ 197,296	\$ 196,881	\$ 195,904	\$ -		
EPA, Current Year (Object Code 8012)	\$ 261,828	\$ 251,928	\$ 251,868	\$ 197,296	\$ 196,881	\$ 195,904	\$ -		
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$ 2.00	\$ (36.00)	\$ (0.00)	\$ -	\$ -	\$ -	\$ -		
(P-A, less Prior Year Accrual)									
Accrual (from Data Entry tab)	-	-	-	-	-	-	-		

Reed Union Elementary (65425) - 2021-22 Second Interim by MCOE									
2/1/22									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26		
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	10,750,636	\$	10,343,471	\$	10,861,408	\$	8,990,821	\$
Supplemental and Concentration Grant funding in the LCAP year	\$	133,520	\$	131,281	\$	144,806	\$	126,205	\$
Percentage to Increase or Improve Services	1.24%		1.27%		1.33%		1.40%		1.44%
									1.45%
									1.46%
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	1,305	1,205	1,025	1,007	1,002	997	997	997	997
COE Enrollment	4	4	6	6	6	6	6	6	6
Total Enrollment	1,309	1,209	1,031	1,013	1,008	1,003	1,003	1,003	1,003
Unduplicated Pupil Count	81	82	73	73	73	73	73	73	73
COE Unduplicated Pupil Count	1	1	1	1	1	1	1	1	1
Total Unduplicated Pupil Count	82	83	74	74	74	74	74	74	74
Rolling % Supplemental Grant	6.2700%	6.4100%	6.7300%	7.1000%	7.2700%	7.3400%	7.3700%	7.3700%	7.3700%
Rolling % Concentration Grant	6.2700%	6.4100%	6.7300%	7.1000%	7.2700%	7.3400%	7.3700%	7.3700%	7.3700%

Reed Union Elementary (65425) - 2021-22 Second Interim by MCOE

2/1/22

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA							
Prior Year ADA for the Hold Harmless - (net of current year charter shift)							
Grades TK-3	482.23	448.77	448.77	371.08	370.27	368.42	366.58
Grades 4-6	470.10	442.22	442.22	340.70	340.09	338.39	336.70
Grades 7-8	350.78	362.62	362.62	266.88	266.21	264.88	263.56
Grades 9-12	-	-	-	-	-	-	-
LCFF Subtotal	1,303.11	1,253.61	1,253.61	978.65	976.57	971.69	966.83
NSS	-	-	-	-	-	-	-
Combined Subtotal	1,303.11	1,253.61	1,253.61	978.65	976.57	971.69	966.83
Current Year ADA							
Grades TK-3	448.77	448.77	371.08	370.27	368.42	366.58	366.58
Grades 4-6	442.22	442.22	340.70	340.09	338.39	336.70	336.70
Grades 7-8	362.62	362.62	266.88	266.21	264.88	263.56	263.56
Grades 9-12	-	-	-	-	-	-	-
LCFF Subtotal	1,253.61	1,253.61	978.65	976.57	971.69	966.83	966.83
NSS	-	-	-	-	-	-	-
Combined Subtotal	1,253.61	1,253.61	978.65	976.57	971.69	966.83	966.83
Change in LCFF ADA (excludes NSS ADA)	(49.50)	-	(274.96)	(2.08)	(4.88)	(4.86)	-
	Decline	No Change	Decline	Decline	Decline	Decline	No Change
Funded LCFF ADA for the Hold Harmless							
Grades TK-3	482.23	448.77	448.77	371.08	370.27	368.42	366.58
Grades 4-6	470.10	442.22	442.22	340.70	340.09	338.39	336.70
Grades 7-8	350.78	362.62	362.62	266.88	266.21	264.88	263.56
Grades 9-12	-	-	-	-	-	-	-
Subtotal	1,303.11	1,253.61	1,253.61	978.65	976.57	971.69	966.83
	Prior	Current	Prior	Prior	Prior	Prior	Current
Funded NSS ADA							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated							
Grades TK-3	1.02	1.02	0.85	1.66	1.66	1.66	1.66
Grades 4-6	4.01	4.01	0.99	1.60	1.60	1.60	1.60
Grades 7-8	1.00	1.00	3.89	4.57	4.57	4.57	4.57
Grades 9-12	-	-	-	-	-	-	-
Subtotal	6.03	6.03	5.73	7.83	7.83	7.83	7.83
ACTUAL ADA (Current Year Only)							
Grades TK-3	449.79	449.79	371.93	371.93	370.08	368.24	368.24
Grades 4-6	446.23	446.23	341.69	341.69	339.99	338.30	338.30
Grades 7-8	363.62	363.62	270.77	270.78	269.45	268.13	268.13
Grades 9-12	-	-	-	-	-	-	-
Total Actual ADA	1,259.64	1,259.64	984.38	979.52	974.66	974.66	974.66
TOTAL FUNDED ADA							
Grades TK-3	483.25	449.79	449.62	372.74	371.93	370.08	368.24
Grades 4-6	474.11	446.23	443.21	342.30	341.69	339.99	338.30
Grades 7-8	351.78	363.62	366.51	271.45	270.78	269.45	268.13
Grades 9-12	-	-	-	-	-	-	-
Total	1,309.14	1,259.64	1,259.34	986.48	984.40	979.52	974.66
Funded Difference (Funded ADA less Actual ADA)	49.50	-	274.96	2.08	4.88	4.86	-

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	8,610	8,612	9,055	9,544	9,893	10,253	10,254
Grades 4-6	\$	7,916	7,918	8,326	8,776	9,095	9,427	9,428
Grades 7-8	\$	8,151	8,153	8,572	9,036	9,365	9,707	9,708
Grades 9-12	\$	9,692	9,695	10,192	10,742	11,135	11,541	11,542
Base Grants								
Grades TK-3	\$	7,702	7,702	8,093	8,524	8,832	9,153	9,153
Grades 4-6	\$	7,818	7,818	8,215	8,653	8,965	9,291	9,291
Grades 7-8	\$	8,050	8,050	8,458	8,909	9,231	9,567	9,567
Grades 9-12	\$	9,329	9,329	9,802	10,324	10,697	11,086	11,086
Grade Span Adjustment								
Grades TK-3	\$	801	801	842	886	919	952	952
Grades 9-12	\$	243	243	255	268	278	288	288
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	8,503	8,503	8,935	9,410	9,751	10,105	10,105
Grades 4-6	\$	7,818	7,818	8,215	8,653	8,965	9,291	9,291
Grades 7-8	\$	8,050	8,050	8,458	8,909	9,231	9,567	9,567
Grades 9-12	\$	9,572	9,572	10,057	10,592	10,975	11,374	11,374
Prorated Base Grants								
Grades TK-3	\$	7,702	7,702	8,093	8,524	8,832	9,153	9,153
Grades 4-6	\$	7,818	7,818	8,215	8,653	8,965	9,291	9,291
Grades 7-8	\$	8,050	8,050	8,458	8,909	9,231	9,567	9,567
Grades 9-12	\$	9,329	9,329	9,802	10,324	10,697	11,086	11,086
Prorated Grade Span Adjustment								
Grades TK-3	\$	801	801	842	886	919	952	952
Grades 9-12	\$	243	243	255	268	278	288	288
Supplemental Grant								
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$	1,701	1,701	1,787	1,882	1,950	2,021	2,021
Grades 4-6	\$	1,564	1,564	1,643	1,731	1,793	1,858	1,858
Grades 7-8	\$	1,610	1,610	1,692	1,782	1,846	1,913	1,913
Grades 9-12	\$	1,914	1,914	2,011	2,118	2,195	2,275	2,275
Actual - 1.00 ADA, Local UPP as follows:								
Grades TK-3	\$	6.27%	6.41%	6.73%	7.10%	7.27%	7.34%	7.37%
Grades 4-6	\$	107	109	120	134	142	148	149
Grades 7-8	\$	98	100	111	123	130	136	137
Grades 9-12	\$	101	103	114	127	134	140	141
	\$	120	123	135	150	160	167	168
Concentration Grant (>55% population)								
Maximum - 1.00 ADA, 100% UPP		50%	50%	65%	65%	65%	65%	65%
Grades TK-3	\$	4,252	4,252	5,808	6,117	6,338	6,568	6,568
Grades 4-6	\$	3,909	3,909	5,340	5,624	5,827	6,039	6,039
Grades 7-8	\$	4,025	4,025	5,498	5,791	6,000	6,219	6,219
Grades 9-12	\$	4,786	4,786	6,537	6,885	7,134	7,393	7,393
Actual - 1.00 ADA, Local UPP >55% as follows:								
Grades TK-3	\$	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades 4-6	\$	-	-	-	-	-	-	-
Grades 7-8	\$	-	-	-	-	-	-	-
Grades 9-12	\$	-	-	-	-	-	-	-

The Marin Common Message

2021-22 Second Interim

MARIN COUNTY OFFICE OF EDUCATION

Table of Contents

<i>Key Guidance Based on Governor’s Budget Proposal</i>	<i>3</i>
<i>Independent Study</i>	<i>3</i>
<i>Local Control Funding Formula</i>	<i>4</i>
<i>Request for Allowance of Attendance Due to Emergency Conditions: Form J-13A.....</i>	<i>5</i>
<i>New Plan Requirements</i>	<i>6</i>
<i>Planning Factors for 2021-22 and MYPs.....</i>	<i>7</i>
<i>Local Control Accountability Plan</i>	<i>7</i>
<i>Reserves / Reserve Cap.....</i>	<i>8</i>
<i>Early Childhood Education</i>	<i>9</i>
<i>Special Education</i>	<i>10</i>
<i>Universal School Meals.....</i>	<i>11</i>
<i>Summary</i>	<i>11</i>

Key Guidance Based on Governor's Budget Proposal

On January 10, 2022, Gov. Gavin Newsom released the proposed state budget. The proposal includes a 5.33% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 5.33% COLA to special education and all other programs outside the LCFF.

The proposed budget includes an additional contribution of \$3.1 billion to the Public School System Stabilization Account. The 2021-22 contribution triggered the cap on district reserves effective with the 2022-23 Adopted Budget. There is insufficient information to determine local impact of the one-time proposals, and they therefore are listed for reference only. Other funding priorities in the Governor's Proposed Budget are:

- \$1.2 billion to amend the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of three prior years' ADA
- Additional \$3.4 billion, for a total of \$4.4 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
- \$650 million for universal access to school meals
- \$640 million (Prop. 98 "rebenched") for transitional kindergarten (TK) expansion
- \$383 million to add one certificated or classified staff to every TK class
- \$500 million to increase the special education base funding formula
- \$1.5 billion (one-time) for college and career pathways
- \$500 million (one-time) for dual enrollment
- \$1.5 billion (one-time) to support electric buses
- \$1.3 billion (general fund one-time) to support the School Facilities Program

Independent Study

Average daily attendance (ADA) has declined by both enrollment declines as well as a lower rate of attendance per enrolled pupil due to COVID-19 quarantines. The Budget Act of 2021-22 encouraged districts to enroll students in independent study as an alternative method of providing instruction to students and generating attendance due to a COVID related exposure, illness, or parental preference. However, while some flexibility was granted for the time required to obtain a fully signed agreement and the minimum amount of time required to participate in independent study to generate ADA, no flexibility was provided to attendance accounting rules for quantifying time value of work. The 2022-23 budget proposes a change to traditional independent study attendance accounting, which will allow LEAs to continue independent study as a viable option to count instructional time for student work completed remotely. LEAs can choose between traditional independent study and course-based independent study to create quality short- and long-term remote instruction models that best serve the needs of their students.

To streamline the administration of these programs, the budget:

1. Allows documented participation in synchronous instruction to count for instructional time in traditional independent study, in addition to student work product.
2. Provides continued flexibility on the timeline for an LEA to collect a signed independent study plan for students who are projected to participate in independent study for fewer than 15 days.
3. Eliminates the requirement that all persons who have direct responsibility for providing assistance to an independent study student sign the independent study plan and clarifies that a certificated employee(s) designated as having responsibility for the special education programming of the pupil, as applicable, must sign the plan.

2021-2022 – Independent Study

2021–22 AA & IT Independent Study FAQs can be found [here](#).

What’s New in Independent Study for 2021-22 can be found [here](#).

Changes to the Form J-13A as a result of AB 167 can be found [here](#).

Traditional IS Ratio Calculations Instructions can be found [here](#).

Course Based IS Ratio Calculations Instructions can be found [here](#).

Local Control Funding Formula

The budget proposes a cost-of-living adjustment (COLA) of 5.33% to the LCFF, with total LCFF funding increasing to \$70.5 billion inclusive of the additional transitional kindergarten students that become eligible for LCFF funding in 2022-23. The budget also proposes an additional \$383 million to support the lower pupil to adult ratios required in transitional kindergarten. These additional funds will be allocated through the LCFF as an add-on to the LCFF.

Declining enrollment projections due to ongoing demographic trends were exacerbated over the last two years due to the COVID-19 pandemic. Under current law, the LCFF for school districts is funded on the greater of current or prior year ADA. The budget proposes to permanently alter the formula from the greater of current or prior year ADA, to the greater of current year, prior year, or average of three prior years’ ADA, which would allow an extended period of time to adjust budgets for the significant ADA declines most districts have realized. Districts will be funded on the option that provides the highest revenue. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA. The budget does not propose providing the declining enrollment formula adjustment for charter schools or county offices of education; however, the Governor acknowledges the need for further review.

All LEAs should develop multiple scenarios using all available options including the proposed three-year average. LEAs that are prepared for both best- and worst-case budgets are better able to adapt for economic uncertainty.

Request for Allowance of Attendance Due to Emergency Conditions: Form J-13A

LEAs that experienced a COVID-19 related material decrease in attendance or school closure prior to September 1, 2021, may submit a Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A) to mitigate losses of ADA and receive instructional time credit as usual.

AB 130 introduced significant changes to the Form J-13A process for material decreases in attendance and for school closures occurring between September 1, 2021 and June 30, 2022. Chief among the changes is a requirement to submit a plan with all J-13A requests to provide independent study during school closures and material losses in attendance that meet the following requirements:

- Independent study is offered to any student impacted within 10 days of the first day of a school closure or material decrease in attendance. Students with exceptional needs shall receive the services identified in their IEP and may participate in an independent study program.
- Require reopening for in-person instruction as soon as possible unless prohibited by the local or state health officer.
- Include information regarding establishing independent study master agreements in a reasonable amount of time.
- For school closures or material decreases in attendance for 15 days or less, or if an LEA has a waiver of the requirement to offer independent study, the plan is not required to include:
 - Procedures for tiered reengagement strategies
 - A plan to provide opportunities for daily synchronous instruction for students in in grades TK/K-3
 - A plan to provide opportunities for both daily live interaction and at least weekly synchronous instruction for students in grades 4-8
 - A plan to provide opportunities for at least weekly synchronous instruction for students in grades 9-12, or
 - A plan to return to in-person instruction within five instructional days if requested by the parents or guardians

AB 130 as amended by AB 167 amended education code to restrict J-13A requests to mitigate losses of attendance-based funding or for attendance credit due to COVID-19 related school closures or material decreases in attendance related solely to:

- Students in community day schools
- Students with exceptional needs whose IEP does not specifically provide for participation in independent study

- Staff shortages meeting the following conditions:
 - The LEA is unable to provide in-person instruction to students due to staffing shortages caused by staff COVID-19 exposure quarantine or infection, pursuant to local or state public health guidance.
 - For certificated staff shortages, the LEA has exhausted all options for obtaining staff coverage, including using all certificated staff and substitute teacher options, and has consulted with their county office of education and the CDE prior to the LEA's final decision to close, and has determined that staffing needs cannot be met through any option.
 - For classified staff shortages, the LEA has exhausted all options for obtaining staff coverage, including using all staff options, and has consulted with their county office of education and the CDE prior to the LEA's final decision to close, and has determined that staffing needs cannot be met through any option.

LEAs may claim apportionment attendance through the provision of independent study for all other COVID-19 related disruptions to in-person learning. LEAs may still use the J-13A process to request instructional time credit to meet the annual day and minute requirements and avoid audit penalties if LEAs certify to offering independent study to all eligible students during the school closure. CDE has published comprehensive [FAQs](#) for LEAs to reference.

New Plan Requirements

AB 130 and AB 167 created multiple new planning requirements for the 2021-22 fiscal year. In addition to the revised LCAP requirements described in the LCAP section, the following plans must be developed or updated by LEAs this year:

Plan	Deadline	Required Template?	Approval	Additional Information
ESSER III Safe Return to In-Person Instruction	Every 6 months after initial assurances	Yes, for initial assurances, no thereafter	Post on website	CDE website
A–G Completion Improvement Grant	4/1/22	No	Present at public board meeting, adopt at subsequent board meeting	E.C. 41590
Prekindergarten Planning Grant	6/30/22	Optional (Includes data CDE will require)	Board adopts at public meeting	CDE Website
Expanded Learning Opportunities Program	Before beginning program operation	Yes	Board adopts at public meeting. Post on website.	CDE website

Planning Factors for 2021-22 and MYPs

Key planning factors for LEAs to incorporate into their 2021-22 second interim reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)			
LCFF COLA	5.07%	5.33%	3.61%
Special Education COLA	4.05%	5.33%	3.61%
Statutory COLA	1.70%	5.33%	3.61%
2020-21 COLA recaptured in 2021-22	2.31%		
Employer Benefit Rates			
CalSTRS	16.92%	19.10%	19.10%
CalPERS-Schools	22.91%	26.10%	27.10%
<i>CalPERS Schools proposed rates</i>	22.91%	25.40%	25.20%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$32.79	\$34.54	\$35.79
9-12 per ADA	\$63.17	\$66.54	\$68.94
Charters			
K-8 per ADA	\$17.21	\$18.13	\$18.78
9-12 per ADA	\$47.84	\$50.39	\$52.21

After the release of the Governor's Proposed Budget, the Legislative Analyst's Office updated their COLA forecast to 6.18%. However, the advice at this point is that the 5.33% estimated COLA be used for second interim reports.

Local Control Accountability Plan

At their November 2021 meeting the State Board of Education (SBE) adopted a revised LCAP template and action (expenditure) tables, and a template for the mid-year one-time supplement to the annual update. The Budget Overview for Parents template has also been updated to align with changes to the LCAP. The templates can be found on the CDE website at <https://www.cde.ca.gov/re/lc/>.

The changes to the LCAP address new requirements imposed by AB 130 and AB 167 including carryover calculation requirements and a demonstration of how the additional (65%) concentration grant add-on funding is being used.

Also, the LCAP template instructions, which LEAs are legally required to follow, have been revised to indicate the following: "Note: For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The

action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.”

The new carryover calculation must be completed as part of the annual update this year for incorporation into 2022-23 adopted LCAPs. In light of the changes to the LCAP instructions and the shifts in programming caused by COVID, LEAs should be closely examining their actions and expenditures to date, and plans for the remainder of the fiscal year, to assess progress toward meeting the increased services requirement in 2021-22.

LEAs are required to present the supplement to the annual update at a regularly scheduled board meeting on or before February 28, 2022. LEAs can use the supplement as an opportunity to preview for educational partners any changes or additions to planned actions and services due to changing circumstances, funding and rules. This will lay the groundwork for inclusion of such changes and additions in the annual update as part of the 2022-23 adopted LCAP.

Reserves / Reserve Cap

Significant increases projected for state revenue come with strings. For the first time, with the 2021-22 fiscal year, all the conditions are met that trigger the requirement on district reserve caps. Senate Bill (SB) 751, codified in Education Code Section 42127.01, set the threshold for triggering the cap when state reserve reaches 3% of the K-12 portion of Prop. 98 in that same year. Beginning in 2022-23 for the budget adoption cycle, district reserves will be capped at 10% using the assigned/unassigned ending balance within the general fund and special reserve funds. Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from the requirement.

Districts should begin to anticipate whether their 2022-23 ending assigned and unassigned reserves in the general fund 01 and fund 17 combined are no more than 10% of annual expenditures. In the event that a district is not exempt from the reserve cap, a district has several options available locally to ensure compliance:

- Commit reserves rather than leaving reserves in assigned or unassigned – a commitment requires board action through a resolution adopted before the end of the fiscal year
- Transfer reserves to funds other than Fund 17
- Contribute to restricted resources within the General Fund

A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) in SB 751 for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including, but not limited to, multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits. Before assuming that a waiver will be approved, districts should exhaust all efforts locally to comply with the law. If a pathway is not available locally begin conversations with your COE sooner rather than later. A district shall not adopt a budget that does not comply with the 10% provision.

Early Childhood Education

The Governor's 2022-23 budget proposal includes additional investments in early childhood. Guided by the Master Plan for Early Learning and Care, the governor proposes the following:

- 5.33% COLA
- Universal Transitional Kindergarten (UTK)

As described in the Early Childhood section of the proposal:

- \$639.2 million of general fund is proposed to expand eligibility for transitional kindergarten to all children turning 5 years old between September 2 and February 2 beginning in 2022-23. These funds will increase the Prop. 98 guarantee through the process of rebenching.
- \$383 million Prop. 98 general fund to add a staff to every transitional kindergarten class, reducing pupil to adult ratios to 12:1 to align more closely with the State Preschool Program. The governor proposes an add-on to the LCFF of \$2,813 for every TK ADA (greater of current of prior year), subject to the annual COLA, to fund the lower student-to-staff ratio.

The budget proposal clarifies language requiring at least 10 percent of a part-day California state preschool program contracting agency's funded enrollment shall be reserved for children with exceptional needs, as defined by Section 8205, and serve those children.

- The department shall review data on compliance and provide technical assistance to California state preschool program contracting agencies to assist them in meeting this requirement.
- Agencies shall be fully funded for 10 percent of funded enrollment, to ensure funding is available to enroll children with exceptional needs within the 10 percent set-aside at any point during the fiscal year. Agencies not meeting the requirement to fill 10 percent of funded enrollment with children with exceptional needs shall conduct community outreach to special education partners to recruit additional children with exceptional needs into their programs.
- Beginning July 1, 2025, any agency not meeting the requirement pursuant to subparagraph (1) may be put on a conditional contract as defined in Section 8314 unless they have applied and been approved for a waiver pursuant to subparagraph (ii).
- (ii) The Superintendent shall create an ongoing waiver process for agencies not able to meet this requirement. (3) Children with exceptional needs attending California state preschool programs shall be educated in the least restrictive environment in accordance with 20 U.S.C.

California State Preschool Program (CSPP)

As described in the K-12 Education section of the proposal:

- \$309 million, \$197.8 million Prop. 98 general fund and \$110.6 million non-Prop 98 general fund, to increase CSPP adjustment factors for children with disabilities and dual language learners.
- These adjustment factors are intended to fund new CSPP requirements outlined below:
 - Programs must serve at least 10% of children with disabilities.
 - Provide additional supportive services for dual language learners.
- CSPP eligibility will expand from 12 months to 24 months.
- Children with an IEP will be categorically eligible for CSPP.
- CSPP can serve 2-year-old children if all eligible 3- and 4-year-olds are served.
- \$166.2 million Prop. 98 general fund increase for CSPP to cover CSPP rate increases that began January 1, 2022.

The 2021-22 Child Care and Development Contract Changes for Preschool Contractors can be found [here](#).

Inclusive Early Education Expansion Program (IEEEP)

A one-time Prop 98 allocation of \$500 million to support competitive grant funds (\$450 million) and provide technical assistance and training (\$50 million), available for encumbrance until June 30, 2027, is provided for the Inclusive Early Education Expansion Program. These funds are to be used for infrastructure investments to support general and special education students within inclusive classrooms.

Special Education

The 2022-23 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years.

The Special Education Base Rate is first increased by the estimated COLA of 5.33%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 per ADA. This augmentation is sufficient to bring the statewide rate above the Marin County SELPA's rate which means we will be funded at this new base rate of \$820 per ADA for 2022-23. Allocations will be calculated at the LEA-level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based upon ADA reported for the current year, prior year or prior prior year (whichever is greater), multiplied by the Base Rate of \$820/ADA. SELPA base grant allocations will be the sum of all member LEA's individual allocations. Funding exhibits for each LEA will be provided by CDE and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Educationally Related Mental Health Services funding will be allocated directly to LEAs based upon current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds, as the allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service. The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula. Finally, a special education addendum to the LCAP will be developed and implemented in 2024-25 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Universal School Meals

Beginning in the 2022-23 school year, all public schools will be required to provide two free meals per school day to any students that request a meal. The January proposal for the 2022-23 budget provides additional resources to implement this program. LEAs eligible for a federal universal meal provision, will be required to apply for a provision by June 30, 2022 to reduce volatility in costs to the state and to maximize federal reimbursement for meals served.

In preparation for implementation, the administration proposes additional one-time funding for school kitchen upgrades and staff training.

- Additional \$596 million for universal access to subsidized meals (total \$650 million including \$54 million provided in the 2021 Budget Act)
- Additional \$450 million for school kitchen upgrades and training
- \$30 million for Farm to School Program
- \$3 million to expand regional California Farm to School Network (16 positions)
- Additional \$3 million (total \$4.017 million) to support the School Breakfast and Summer Meal Start-Up and Expansion Grant

School nutrition programs should be developing plans for infrastructure and equipment, staffing, training, and development of multiyear projections with financial assumptions.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2021-22 Second Interim Report and multiyear projection. The information provided for fiscal year 2021-22 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.