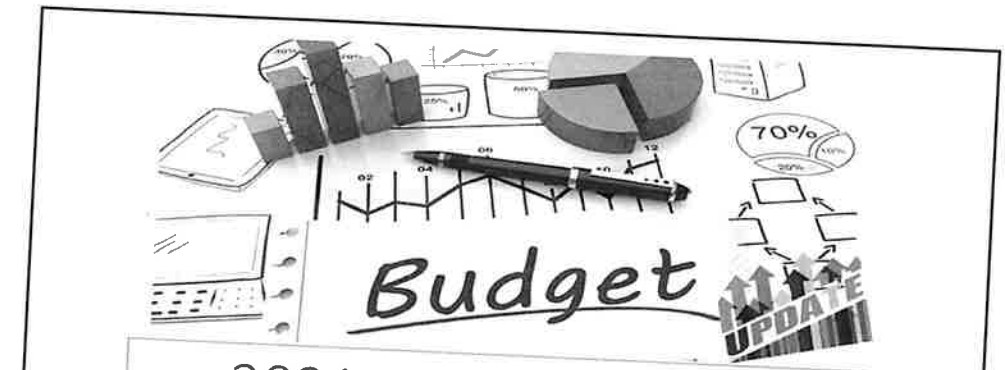


2021-22 First Interim

Budget Financial Report

LIBERTY UNION HIGH SCHOOL DISTRICT

BOARD MEETING

DECEMBER 15, 2021

Agenda

- Report Purpose & Interim Information
- Enrollment & ADA Information
- Revenues and Expenditures
- Multi-Year Assumptions and Projections
- Other Funds
- Certification and Next Steps

Report Purpose

First Interim report is a snapshot in time of the districts revenue and expenditure forecasts for current year as well as a projection of the two subsequent years. It is a time to adjust budget based on Enacted Budget and subsequent trailer bills, the closing of prior fiscal year, and other current factors that impact revenue and expenditures.

- Detail changes of 2021-22 Adopted Budget in accordance with the State Adopted Criteria and Standards
- Communicate the overall financial condition of the District to the Governing Board, County Office of Education, State and the community for the fiscal period ended October 31, 2021
- Included in the Board Approved and Projected column is budget adjustments for fiscal period ending November 30, 2021
- Due to COE by December 15, 2021

2021-22 First Interim Assumptions*

2021-22	2022-23	2023-24
• 5.07% COLA	• 5.35% COLA	• 3.50% COLA
• 8,306 CALPADS	• 8,331 CALPADS	• 8,331 CALPADS
• Increase of 84 from 20-21	• Increase of 25 from 21-22	• Increase 0 from 22-23
• Increase of 144 from Budget	• Increase of 257 from Budget	• Increase 311 from Budget
• 7,895.19 ADA	• 7,888 ADA	• 7,888 ADA
• Decrease of 8 from 20-21	• Increase of 160 from Budget	• Increase of 211 from Budget
• One time $$	• One time $$	• One time $$

*LUHSD CALPADS & ADA only

LCFF/LCAP
Base (Core) vs Supplemental

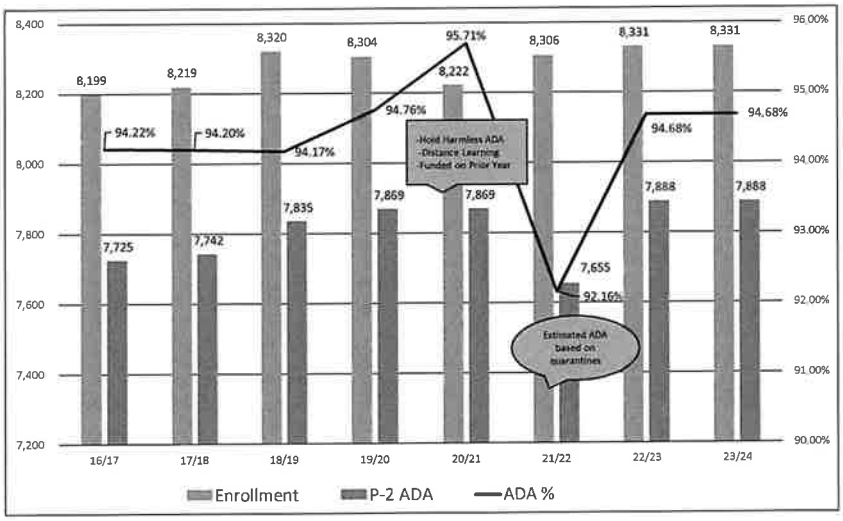
Base (Core) Grant
- Generated by all students and can be spent to benefit all students

Supplemental Grant
- Generated by unduplicated number of English Learners, students from poverty and students in foster care and homeless
- Intended to provide additional resources primarily for the benefit of the students that generate them

- LUHSD % of participation is 28.92%
  - 3 Year rolling average
  - Decrease of 118 students for 2021-22
  - CY is 26.32% of CALPADS (2,199 of 8,355)
  - Decrease from PY of 1.69%

- Supplemental funding required for 2021-22 $4,592,607

Enrollment and ADA



2021-22 First Interim as compared to 2021-22 Original Budget

Revenue	2021-22 Original Budget	2021-22 First Interim	Difference	%	Note#
Local Control Funding Revenue includes EPA	$85,751,802	$85,504,409	($247,393)	-0.29%	1
Federal Revenues	4,573,144	6,751,898	$2,178,754	32.27%	1
Other State Revenues	10,766,740	10,298,947	($467,792)	-4.54%	1
Other Local Revenues	4,512,533	4,854,333	$341,800	7.04%	1
TOTAL REVENUES	$105,604,218	$107,409,587	$1,805,369	1.68%	

2021-22 Proposed Budget

Expenditures	2021-22 Original Budget	2021-22 First Interim	Difference	%	Note#
EXPENDITURES					
Certificated Salaries	$46,168,733	$44,730,347	($1,438,386)	-3.22%	2
Classified Salaries	12,704,459	12,632,322	($72,137)	-0.57%	2
Employee Benefits	28,464,339	28,021,048	($443,291)	-1.58%	2
Books and Supplies	6,588,790	6,208,031	($380,759)	-6.13%	2
Services & Other Operating Expenses	14,008,557	15,234,362	$1,225,805	8.05%	2
Capital Outlay	800,392	2,090,845	$1,290,453	61.72%	2
Other Outgo	4,139,085	4,139,085	$0	0.00%	2
Direct Support/Indirect Costs	(92,000)	(122,310)	($30,310)	24.78%	2
TOTAL EXPENDITURES	$112,782,355	$112,933,731	$151,376	0.13%	

Summary
2021-22 First Interim Revenue and Expense

	2021-22 Original Budget	2021-22 First Interim	Difference
TOTAL REVENUES	$105,604,218	$107,409,587	$1,805,369
TOTAL EXPENDITURES	112,782,355	112,933,731	$151,376
Increase (decrease) in Fund Balance	($7,178,137)	($5,524,144)	$1,653,993
OTHER FINANCING SOURCES/USES			
Transfers In	0	0	$ -
Transfers Out	0	0	$ -
TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -
Net Increase (decrease) in Fund Balance	($7,178,137)	($5,524,144)	$1,653,993
FUND BALANCE, RESERVES			
Beginning Balance, July 1	$25,560,185	$25,169,831	$ (390,354)
Audit/Restatement Adjustments	0	$ (2,490,197)	$ (2,490,197)
Ending Balance, June 30	$18,382,048	$17,155,490	($1,226,558)

Notes to changes in Revenue and Expenditures

Revenue Changes

- LCFF Decrease –slight decrease to Unduplicated Count ($247K)
- Federal Revenue Increase One Time Money $2.2M
- State CARES Act/Learning Loss deferred to 22-23 ($500K)
- Local Increases Sped & Rental $341K

Total Net Increase ~ $1.8M

Expenditure Changes

- Certificated & Classified Salaries – decreases with deferred revenue to 22-23 ($1.5M)
- EE Benefits decrease SPED Para Health benefit changes & deferred positions ($443K)
- Supplies and Materials deferred One Time Money ($381K)
- SPED Services One Time Money $1.2M
- Capital Equip – HVAC replacement One Time Money $1.3M
- Indirect Cost increase from One Time Money $30K

Total Increase ~ $151K

Change in Fund Balance

- Change in Fund Balance (revenue & expense) +$1.7M
- Adjustment to Beginning Fund Balance (from Budget) ($390K)
- Audit Adjustment (due to State revenue reporting changes of one time money) ($2.5M)

- Net Change decrease $1.2M

One Time Money Spending Plan– MYP and Program

Resource	Funding Source*	ALLOCATION	2020-21	2021-22	2022-23
3210	ESSER I/CARES	$ 366,464	X	X	
3212	ESSER II/CRRSA	$ 1,641,767		X	
3213	ESSER III/ARP	$ 2,942,235		X	X
3214	ESSER III/ARP	$ 735,559			X
3215	GEER/CARES	$ 518,893	X	X	
3216	ESSER II/CRRSA	$ 830,687		X	
3217	GEER/ELO	$ 190,650		X	
3218	ESSER III/ELO	$ 541,511		X	X
3219	ESSER III/ELO	$ 933,472			X
3220	LLM/CARES	$ 3,620,697	X		
7420	LLM/PROP 98	$ 685,361	X		
7422	IPI/PROP 98	$ 2,638,717		X	X
7425	ELO	$ 2,589,031	X	X	
7426 para only	ELO	$ 556,372	X	X	
	Total	$18,791,416			

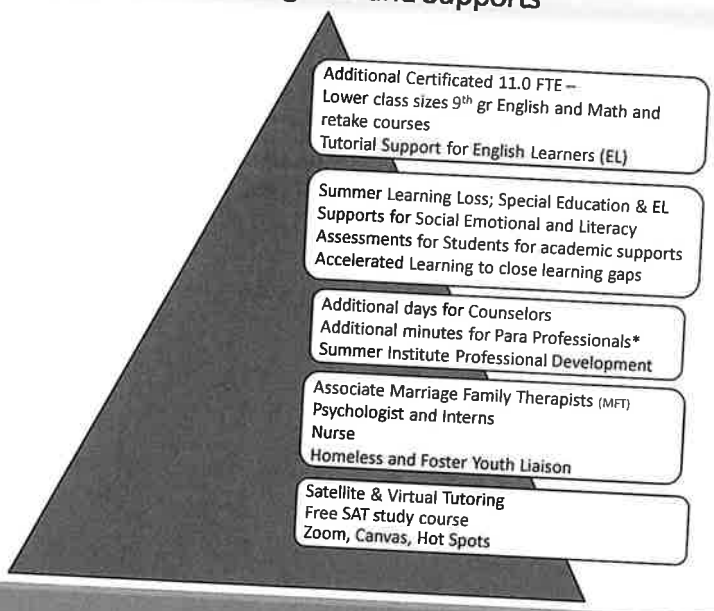
Certificated	Classified	Program
Lower Class Sizes	Wellness Manager/Nurse	COVID Independent Study
EL Support Sections	Assistive Technology	Summer School Electives, Sped, Learning Loss
Add'l Instructional minutes	Para's regular salary	Care Solace, MFT
Assitant Principal Alt Ed 1.0 FTE	Homeless/Foster Youth Liaison	Canvas, Zoom, Edgenuity, ACT
Assistant Principals 3.0 FTE	COVID Health Clerk	Technology -Upgrade to 10 GB, laptops, WIFI, hotspots
Content Coaches	COVID extra help	PPE -Band PPE, air purifiers, masks, wipes, sanitizer
Content Coach stipends		HVAC upgrades & MERV filters
Intervention Specialist		Student Accounts and Athletics
SPED TOSA		Shade Structure
PD days (Summer)		

*ARP = America Rescue Plan
*CARES = Coronavirus Aid, Relief and Economic Security Act
*CR = Coronavirus Relief Fund
*CRRSA = Coronavirus Response & Relief Supplemental Appropriations Act
*ELO = Expended Learning Opportunity Grant
*ESSER = Elementary and Secondary School Emergency Relief
*GEER = Governor's Emergency Education Relief
*IPI = In Person Instruction Grant
*LLM = Learning Loss Mitigation

One Time Money Spending Plan– MYP- By Position and Program

Position	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL
Certificated						
Lower Class Sizes	$ -	$ 1,272,571	$ 950,000	$ 950,000	TBD	$ 3,172,571
Teach Care & other Certificated FTE	$ 238,715	$ -	$ -	$ -		$ 238,715
EL Support Sections	$ -	$ 40,577	$ 40,577	$ 40,577	TBD	$ 121,731
Add'l Instructional minutes	$ -	GF	$ 400,000	$ 400,000	TBD	$ 800,000
Assitant Principal Alt Ed 1.0 FTE	$ -	$ 100,000	$ 100,000	$ 100,000	TBD	$ 300,000
Assistant Principals 3.0 FTE	$ -	N/A	$ 578,268	$ 578,268	to GF	$ 1,156,536
Content Coaches	$ -	GF	$ 505,000	$ 516,686	$ 529,604	$ 1,551,290
Content Coach stipends	$ -	$ 36,029	$ 36,029	$ 36,029	$ 36,029	$ 144,115
Intervention Specialist	$ -	$ 70,816	$ 141,631	to SPED	to SPED	$ 212,447
SPED TOSA	$ -	N/A	$ 100,000	to SPED	to SPED	$ 100,000
PD days (summer)/Tutoring	$ 793,366	$ 174,301	$ 250,000	$ 250,000	TBD	$ 1,467,667
Total Certificated	$ 1,032,081	$ 1,694,293	$ 3,101,505	$ 2,871,560	$ 565,633	$ 9,265,071
Classified						
Wellness Manager/Nurse	$ 25,188	$ 119,903	$ 119,903	$ 119,903	TBD	$ 359,709
Teach Care	$ 9,171	$ -	$ -	$ -	TBD	$ -
Assistive Technology	$ -	$ -	$ 48,750	to SPED	to SPED	$ 48,750
Para's regular salary	$ -	$ 278,186	$ 278,186	to SPED	to SPED	$ 556,372
Homeless/Foster Youth Liaison	$ -	$ 94,084	$ 100,000	to GF	to GF	$ 194,084
COVID Health Clerk	$ -	$ 45,000	TBD	TBD	TBD	$ 45,000
COVID extra help	$ -	$ -	TBD	TBD	TBD	$ -
Total Classified	$ 34,359	$ 537,173	$ 546,839	$ 119,903	$ -	$ 1,203,915
Program						
COVID Independent Study	$ -	$ 25,000	$ 25,000	$ -	$ -	$ 50,000
Summer School -electives, SPED, Learning Loss	$ 55,268	$ 50,000	$ 50,000	$ -	$ -	$ 155,268
Care Solace & MFT	$ 11,116	$ 126,560	$ 44,000	$ 44,000	$ -	$ 225,676
Canvas, Zoom, Edgenuity, ACT	$ 74,309	$ 88,777	$ 75,250	$ -	$ -	$ 238,336
Technology -Upgrade to 10 GB, laptops + carts, WIFI, hotspots	$ 2,551,526	$ 2,128,568	$ -	$ -	$ -	$ 4,680,094
PPE & COVID tests -Band PPE, air purifiers, masks, wipes, sanitizer	$ 216,077	$ 194,530	$ -	$ -	$ -	$ 410,607
HVAC upgrades & MERV filters	$ -	$ 1,132,699	$ -	$ -	$ -	$ 1,132,699
Student Accounts, Athletics & Elective	$ 10,358	$ 520,000	$ -	$ -	$ -	$ 530,358
Technology Equipment	$ 710,058	$ 8,409	$ -	$ -	$ -	$ 718,467
EL, SPED and other Curriculm	$ 28,524	$ 54,548	$ -	$ -	$ -	$ 83,072
Shade Structure, Band Equipment	$ 17,740		$ -	$ -	$ -	$ 17,740
Professional Development			$ -	$ -	$ -	$ 525,900
Contribution to Food Service	$ 450,000	$ 75,900	$ -	$ -	$ -	$ 8,768,217
and Indirect Costs						
Total Program	$ 4,124,976	$ 4,404,991	$ 194,250	$ 44,000	$ -	$ 19,271,562
Grand Total	$ 5,191,415	$ 6,636,457	$ 3,842,594	$ 3,035,463	$ 565,633	

2021-22 Budgeted Program Expenditures
Learning Loss and Supports

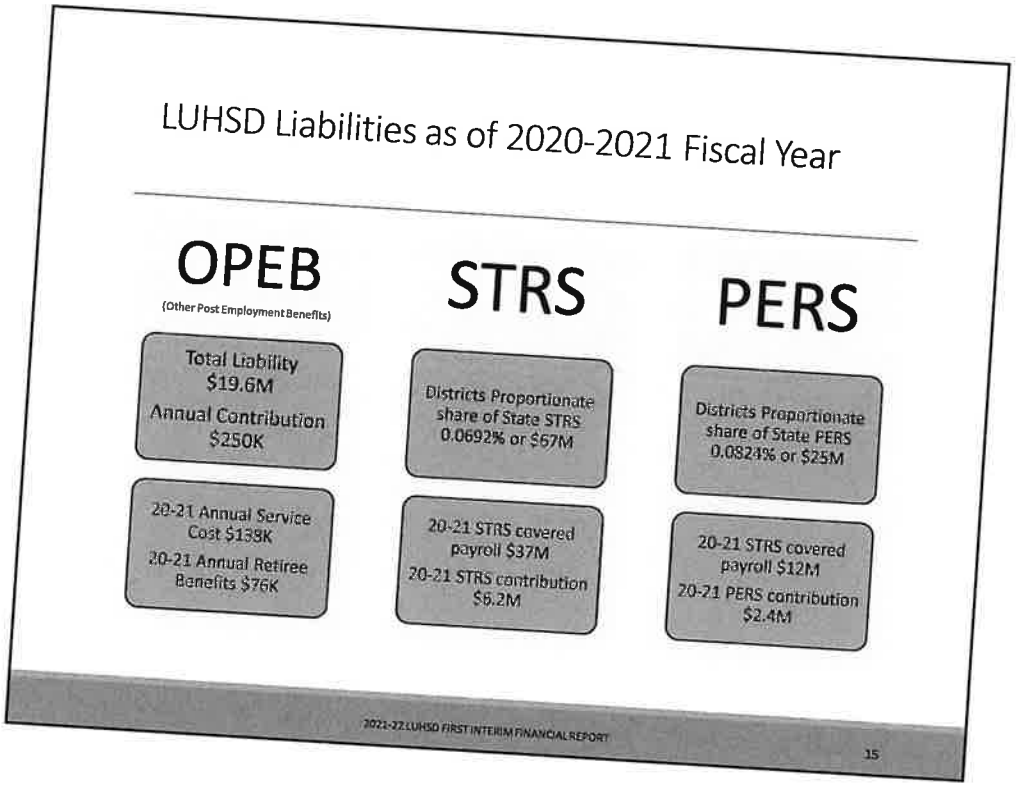


*must be negotiated

2021-22 First Interim General Fund Unrestricted and Restricted

Fund 01 Unrestricted & Restricted
2021-22 First Interim

	Unrestricted	Restricted	TOTAL
REVENUES			
Local Control Funding Revenue includes EPA	$83,225,216	$2,279,193	$85,504,409
Federal Revenues	0	$6,751,898	$6,751,898
Other State Revenues	1,707,500	8,591,447	$10,298,947
Other Local Revenues	823,458	4,030,875	$4,854,333
TOTAL REVENUES	$85,756,174	$21,653,413	$107,409,587
EXPENDITURES			
Certificated Salaries	$35,515,686	$9,214,661	$44,730,347
Classified Salaries	7,437,273	5,195,049	$12,632,322
Employee Benefits	17,131,419	10,889,629	$28,021,048
Books and Supplies	1,268,707	4,939,324	$6,208,031
Services & Other Operating Expenses	7,574,151	7,660,253	$15,234,403
Capital Outlay	316,669	1,774,176	$2,090,845
Other Outgo	1,409,085	2,730,000	$4,139,085
Direct Support/Indirect Costs	(245,358)	123,048	($122,310)
TOTAL EXPENDITURES	$70,407,632	$42,526,140	$112,933,772
Balance	$15,348,542	($20,872,727)	($5,524,185)
OTHER FINANCING SOURCES/USES			
Transfers In	0	0 $	-
Transfers Out-LLM to Fd 13	0	0 $	-
Contributions to/From Restricted	$ (17,001,988)	$ 17,001,988 $	0
TOTAL OTHER FINANCING SOURCES	$ (17,001,988)	$ 17,001,988 $	0
NET INCREASE/(DECREASE) IN FUND BALANCE	($1,653,445)	($3,870,739)	($5,524,185)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	$10,530,288	$14,639,544	25,169,831
Audit/Restatement Adjustments	0 $	(2,490,197) $	(2,490,197)
Ending Balance, June 30	$8,876,843	$8,278,607	$17,155,450


LUHSD Liabilities as of 2020-2021 Fiscal Year
OPEB
(Other Post Employment Benefits)
STRS
PERS
Total Liability $19.6M
Annual Contribution $250K
Districts Proportionate share of State STRS 0.0692% or $67M
Districts Proportionate share of State PERS 0.0824% or $25M
20-21 Annual Service Cost $138K
20-21 Annual Retiree Benefits $76K
20-21 STRS covered payroll $37M
20-21 STRS contribution $6.2M
20-21 STRS covered payroll $12M
20-21 PERS contribution $2.4M
2021-22 LUHSD FIRST INTERIM FINANCIAL REPORT
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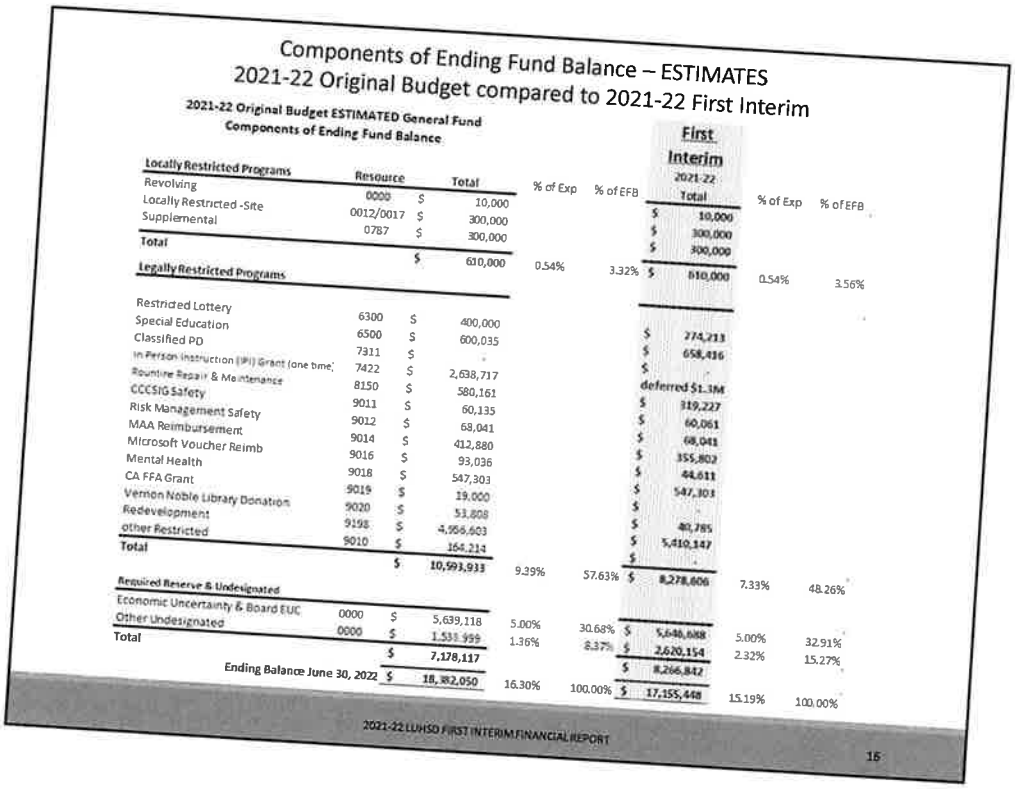
Components of Ending Fund Balance – ESTIMATES
2021-22 Original Budget compared to 2021-22 First Interim
2021-22 Original Budget ESTIMATED General Fund
Components of Ending Fund Balance
First Interim 2021-22
Locally Restricted Programs
Revolving 0000 $ 10,000 $ 10,000
Locally Restricted -Site 0012/0017 $ 300,000 $ 300,000
Supplemental 0787 $ 300,000 $ 300,000
Total $ 610,000 0.54% 3.32% $ 610,000 0.54% 3.56%
Legally Restricted Programs
Restricted Lottery 6300 $ 400,000 $ 274,213
Special Education 6500 $ 600,035 $ 658,416
Classified PD 7311 $ - $ -
In Person Instruction (IPI) Grant (one time) 7422 $ 2,638,717 deferred $1.3M
Routine Repair & Maintenance 8150 $ 580,161 $ 319,227
CCCSIG Safety 9011 $ 60,135 $ 60,061
Risk Management Safety 9012 $ 68,041 $ 68,041
MAA Reimbursement 9014 $ 412,880 $ 355,802
Microsoft Voucher Reimb 9016 $ 93,036 $ 44,611
Mental Health 9018 $ 547,303 $ 547,303
CA FFA Grant 9019 $ 19,000 $ -
Vernon Noble Library Donation 9020 $ 53,808 $ 40,785
Redevelopment 9198 $ 4,956,603 $ 5,410,147
other Restricted 9010 $ 164,214 $ -
Total $ 10,593,933 9.39% 57.63% $ 8,278,606 7.33% 48.26%
Required Reserve & Undesignated
Economic Uncertainty & Board EUC 0000 $ 5,639,118 5.00% 30.68% $ 5,646,688 5.00% 32.91%
Other Undesignated 0000 $ 1,539,999 1.36% 8.37% $ 2,620,154 2.32% 15.27%
Total $ 7,178,117 $ 8,266,842
Ending Balance June 30, 2022 $ 18,382,050 16.30% 100.00% $ 17,155,448 15.19% 100.00%
2021-22 LUHSD FIRST INTERIM FINANCIAL REPORT
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Multi-Year Projection Assumptions

2021-22 MYP First Interim	2021-22 Budget	2021-22 First Interim	2022-23 Year 1	2023-24 Year 2
Enrollment LUHSD and NPS	8,162	8,306	8,331	8,331
Enrollment COE Special Education	47	49	49	49
Enrollment Total	8,209	8,355	8,380	8,380
change in Enrollment Estimates		146	25	-
Average Daily Attendance (ADA) (actual/estimates)	7,903.88	7,698.52	7,888.14	7,888.14
Average Daily Attendance (ADA) *Funded*	7,912.82	7,903.88	7,888.14	7,888.14
add'l ADA based on hold harmless	8.94	205.36	-	-
ADA percentage	0.96283	0.92143	0.94131	0.94131
Local Control Funding Formula (LCFF)				
-COLA -Estimated for Planning	5.07%	5.07%	5.35%	3.50%
-LCFF Base & Grade Span	$ 10,100	$ 10,102	$ 10,624	$ 11,015
-LCFF Supplemental	$ 612	$ 580	$ 582	$ 569
-LCFF Funding Per ADA	$ 10,712	$ 10,682	$ 11,206	$ 11,584
Salary and Fringe Costs				
-Salary and Beneift Increases (includes 1 time)	6.56%	6.56%	TBD	TBD
-Cal STRS	16.92%	16.92%	19.10%	19.10%
-Cal PERS	22.91%	22.91%	26.10%	27.10%
-Unemployment	1.23%	1.23%	0.20%	0.20%
-Workers Compensation	2.2751%	2.2751%	2.2751%	2.2751%
-Step/Column	2.53%	2.53%	2.72%	2.45%
Health & Welfare				
Single Party Cap	$ 1,025	$ 1,025	$ 1,025	$ 1,025
Employee plus 1 Cap	$ 1,482	$ 1,482	$ 1,482	$ 1,482
2 or More (Family) Cap	$ 1,840	$ 1,840	$ 1,840	$ 1,840
District Married Couples	$ 2,127	$ 2,127	$ 2,127	$ 2,127
Cash-in- Lieu	$185/$200	$185/$200	$185/$200	$185/$200
OPEB Contribution	$ 250,000	$ 250,000	$ 250,000	$ 250,000

Multi-Year Projection

2021-22 MYP First Interim

Revenues	Object Code	2021-22 Original Budget	2021-22 First Interim	Year 1 2022-23	Year 2 2023-24
LCFF Revenue Sources	8010 - 8099	$85,751,802	$85,504,409	$89,564,376	$92,547,597
Federal Revenues	8100 - 8299	$4,573,144	$6,751,898	$7,186,792	$7,567,642
Other State Revenues	8300 - 8599	$10,760,740	$10,298,947	$9,576,228	$8,525,097
Other Local Revenues	8600 - 8799	$4,517,533	$4,854,333	$4,854,333	$4,854,333
Total Revenues		**$105,604,218**	**$107,409,587**	**$111,181,729**	**$108,589,677**
Expenditures					
Certificated Salaries	1000 - 1999	$46,168,733	$44,730,347	$46,023,739	$47,414,667
Classified Salaries	2000 - 2999	$12,704,450	$12,632,322	$12,538,320	$12,768,004
Employee Benefits	3000 - 3999	$28,464,139	$28,021,048	$29,546,916	$29,759,088
Books and Supplies	4000 - 4999	$6,588,290	$6,208,033	$3,729,043	$3,835,249
Services and Other Operating	5000 - 5999	$14,009,557	$15,234,403	$14,701,264	$15,200,162
Capital Outlay	6000 - 6900	$800,352	$2,090,845	$826,605	$826,605
Other Outgo	7000 - 7299	$4,139,085	$4,139,085	$3,193,317	$3,193,317
Direct Support/Indirect Cost	7300 - 7399	(592,000)	(512,110)	(516,874)	(516,874)
Total Expenditures		**$112,702,355**	**$112,933,772**	**$110,992,379**	**$112,330,247**
Excess (Deficiency) of Revenues Over Expenditures		**($7,178,137)**	**($5,524,185)**	**$189,350**	**($3,740,570)**
Other Financing Sources/Uses					
Interfund Transfers In	8900 - 8929	$0	$0	$0	$0
Interfund Transfers Out	7600 - 7629	$0	$0	$0	$0
All Other Financing Sources	8930 - 8979	$0	$0	$0	$0
All Other Financing Uses	7630 - 7699	$0	$0	$0	$0
Total Other Financing Sources/Uses		**$0**	**$0**	**$0**	**$0**
Net Increase (Decrease) in Fund Balance		**($7,178,137)**	**($5,524,185)**	**$189,350**	**($3,740,570)**
Fund Balance					
Beginning Fund Balance	9791	$25,560,185	$25,169,831	$17,155,449	$17,344,799
Audit Adjustments	9793	$0	($2,490,197)	$0	$0
Other Restatements	9795	$0	$0	$0	$0
Adjusted Beginning Fund Balance		$25,560,185	$22,679,634	$17,155,449	$17,344,799
Ending Fund Balance		**$18,382,049**	**$17,155,449**	**$17,344,799**	**$13,604,229**
% of ED compared to Exp		16.30%	15.19%	15.63%	12.11%
Components of Ending Fund Balance					
Revolving Cash	9711	$10,000	$10,000	$10,000	$10,000
Legally Restricted Balance	9740 - 9759	$10,593,913	$8,278,607	$9,000,000	$5,000,000
Locally Restricted Programs & One-time	9780	$300,000	$300,000	$300,000	$240,000
Reserve for Textbook Adoption	9790	$0	$0	$0	$0
Reserve for Supplemental	9790	$100,000	$300,000	$300,000	$300,000
Reserve for Economic Uncertainty 3%	9789	$3,381,471	$3,388,013	$3,329,771	$3,369,907
Board Reserve for Economic Uncertainty	9790	$2,755,047	$2,758,675	$2,719,848	$2,746,585
Undesignated/Unappropriated	9790	**$1,538,998**	**$2,620,154**	**$2,116,180**	**$2,427,212**
Negative Shortfall		$0	$0	$0	$0
% of undesignated compared to Exp		1.36%	2.32%	1.91%	2.16%
Fund 17 Balance		**$2,906,321**	**$2,906,321**	**$2,906,321**	**$2,906,321**

General Fund Summary

- **Based on the First Interim Assumptions**
  - With current assumptions LUHSD will be able to maintain state required reserves and fiscal solvency
  - Spending down large amounts of one-time Federal and State funds as well as deferring one time revenue to 2022-23 and 2023-24
- **Next Steps ~ Current Year and MYP**
  - Monitor enrollment
  - Includes larger than normal certificated increased staffing using one time funds
  - Includes increased supply purchases as well as increased student programs using one time funds
  - Assumes negotiated settlements for 2021-22 not for 2022-23 or 2023-24
  - STRS & PERS increased employer contributions for MYP
  - Larger than normal ending fund balance due to spending of unrestricted and restricted one-time funds over two years
  - Monitor states K-12 portion of minimum guarantee
  - Trigger reserve cap for school districts to 10% in 2022-23
  - Consider committing funds for Special Education cost increases as well as increases for STRS/PERS
- **Continue implementation of Measure U**

2021-22 First Interim~ All Other Funds

Other Funds

	Student Activity Fund 08	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	County School Facilities Fund 35	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	$2,355,809	$1,049,728	$484,406	$1,487,200	$2,918,422	$65,348,747	$5,836,153	$8,051	$4,624,198	$10,328,377	$0	$44,936
REVENUES	$0	$1,986,992	$1,107,007	$1,109,190	$10,000	$500,000	$2,000,000	$2,934,552	$0	$0	$3,792,091	$2,000
EXPENDITURES	$2,355,809	$2,226,499	$1,509,458	$1,277,847	$0	$43,381,158	$2,035,403	$0	$17,271	$3,719,600	$3,792,091	$46,585
Excess (Deficiency of Revenue over Expenditures	($2,355,809)	($239,506)	($402,451)	($168,657)	$10,000	($42,881,158)	($35,403)	$2,934,552	($17,271)	($3,719,600)	$0	($44,585)
Transfer In/Out	$0	$0	$0	$0	$0	$0	$0	($2,933,421)	$0	$0	$0	$0
Audit Adjustment	$0	$0	$0	$0	$0	$0	$0	$0	$0		$0	$0
Increase (Decrease) in Fund Balance	($2,355,809)	($239,506)	($402,451)	($168,657)	$10,000	($42,881,158)	($35,403)	$1,131	($17,271)	($3,719,600)	$0	($44,585)
Ending Fund Balance	$0	$810,222	$81,955	$1,318,543	$2,928,422	$22,467,589	$5,800,750	$9,183	$4,606,927	$6,608,777	$0	$351

Measure U
Budget Summary by Project

Liberty High - Admin/Cafe	$17,097,142
Liberty High - Aquatic Center	$12,911,988
Liberty High - Field Improvements	$3,022,524
Liberty High - Stadium & Bleachers	$9,298,042
Liberty High - Classrooms	$27,106,684
Freedom High - Theater/Building Technologies	$27,253,174
Freedom High - Auxillary Gym	$7,809,945
Heritage High - Culinary Arts	$3,979,193
Heritage High - Classrooms	$11,968,380
All other - CM, Legal, Audit, Cal Financial	$5,500,000
TOTAL estimates	$125,947,072

Why does the Ending Fund Balance Increase at closing?

Remember that a budget reflects the latest estimates of revenues and expenditures based upon the most current information or assumptions available.

It is always helpful to your stakeholders to clearly identify the assumptions that are being used in a given version of the budget and how they may have changed from the last version of the budget.

Lastly, because a budget is an estimate, it will never be "accurate"—in fact, it will be exactly wrong but should be approximately right, given some thoughtful analysis and adjustments to better estimate the ending balance. And, if the budget is appropriately conservative, then any significant "surprises" will most likely be positive ones.

~ Sheila G. Vickers, SSC

QUESTIONS

Board Meeting: 12/15/2021
Board Item: 2021-22 First Interim Financial Report

The Board is asked to review and file the 2021-22 First Interim Financial Report. The First Interim report is a snapshot in time of the districts revenue and expenditure forecasts for current year as well as a projection of the two subsequent years. It is a time to adjust budget based on Enacted Budget and subsequent trailer bills, the closing of prior fiscal year, and other current factors that impact revenue and expenditures. This report signifies a Positive Certification of Financial Condition based on the current State Budget information. The Positive Certification indicates that based upon current projections, the District will meet its financial obligations for the current fiscal year and in the subsequent two fiscal years. The District filed a Positive Certification for the 2021-22 Budget Adoption financial report in June 2021.

The CALPADS enrollment for the current year increased by 84 compared to last year's enrollment. This year's increase puts the 3yr *average* enrollment at a minus 5 due to the previous two years decline in enrollment. It is unclear if the district will continue to increase or decline in enrollment due this unprecedented time with the Pandemic. Although we have a significant increase in current year enrollment compared to previous year, no additional ADA is expected to be collected because of the large number absences due to quarantines and cases of coronavirus. The First Interim ADA is based on last year's ADA of 7,903.88. Due to the uncertain trends, the enrollment projections will be monitored closely and adjustments will be made as additional information becomes available. Our 2020-21 demographer reported decreases in enrollment for current year as well as for 2022-23 and 2023-24, however reports a number of new homes being constructed and sold in our communities for these same years. The First Interim MYP projections include a modest increase in enrollment of 25 for 2022-23 and flat for 2023-24. The ADA (including COE and NPS) however, is budgeted at 94.13% estimated attendance rate or 7,888.14 which is a slight decline of 15.74 for 2022-23 and is budgeted flat at 7,888.14 for 2023-24.

The Local Control Funding Formula includes the following components:

- Our base *target* grant for grades 9-12 equivalent to **$10,102** per ADA. This amount includes an adjustment to the base grant to support CTE. This has not changed from Original Budget.
- Our 20% supplemental grant of **$580** per ADA for English learners, students from low-income families, Homeless and foster youth to reflect the increase cost associated with educating those students. This is a slight decrease of $32 from prior year due to the unduplicated count decrease.
- An additional concentration grant of up to 22.5% of LEA's base grant, based on the number of English learners, students from low-income families and foster youth served by the LEA to comprise more than 55% of enrollment.

The LCFF moved from a state-controlled system that emphasizes inputs to a locally- controlled system focused on improved outcomes. Districts are required to increase or improve services for English Learners, students from low-income families, Homeless and Foster Youth in proportion to the supplemental and concentration grant funding. New LCAP requirements came into effect in 2021-22, including: 1) the requirement for a mid-year one-time supplement to the annual update, and 2) carryover requirements for actions, expenditures, and qualitative improvements contributing to increased and improved services for targeted pupils. The SBE adopted a revised LCAP template in November 2021 to reflect all of the new requirements, including the carryover and additional concentration grant add-on requirements. The District continues to update the Local Control Accountability Plan annually, which identifies local goals in areas that are priorities for the state, including pupil achievement, parent engagement, and school climate.

The District's unduplicated percentage for the First Interim is 28.92% and is a decrease of 1.69% from prior year. This decrease is a result of the COVID-19 Pandemic and the ability to capture all our families for the Free and Reduced lunch program. Since the unduplicated pupil percentage is a calculation based on a 3 year rolling average, this decrease will affect our supplemental funding for next 3 years. The District does not receive concentration grant.

One Time Federal and State Funding

The district is planning to receive or has received the following one time money from both federal and state resources to provide the district with emergency relief funds to address the impact of COVID-19 has had, and continues to have on school districts. Below is a summary of the allocation the district expected to receive along with what year we plan to spend it.

Resource	Funding Source*	ALLOCATION	2020-21	2021-22	2022-23
3210	ESSER I/CARES	$ 366,464	X	X	
3212	ESSER II/CRRSA	$ 1,641,767		X	
3213	ESSER III/ARP	$ 2,942,235		X	X
3214	ESSER III/ARP	$ 735,559			X
3215	GEER/CARES	$ 518,893	X	X	
3216	ESSER II/CRRSA	$ 830,687		X	
3217	GEER/ELO	$ 190,650		X	
3218	ESSER III/ELO	$ 541,511		X	X
3219	ESSER III/ELO	$ 933,472			X
3220	LLM/CARES	$ 3,620,697	X		
7420	LLM/PROP 98	$ 685,361	X		
7422	IPI/PROP 98	$ 2,638,717		X	X
7425	ELO	$ 2,589,031	X	X	
7426 para only	ELO	$ 556,372	X	X	
	Total	**$18,791,416**			

*ARP = America Rescue Plan
*CARES = Coronavirus Aid, Relief and Economic Security Act
*CR = Coronavirus Relief Fund
*CRRSA = Coronavirus Response & Relief Supplemental Appropriations Act
*ELO = Expended Learning Opportunity Grant
*ESSER = Elementary and Secondary School Emergency Relief
*GEER = Governor's Emergency Education Relief
*IPI = In Person Instruction Grant
*LLM = Learning Loss Mitigation

Current Year and Multi Year

Each year, the District addresses its salary and operational costs. There are cost increases for staff moving along the salary schedules and increases in utilities and other operational costs. The First Interim includes negotiated settlement of a combination of one time and ongoing increases of 6.0%+ for all employee groups for 2021-22. It does not include any increases for two subsequent years at this time. We will be meeting with employee groups in the coming months to discuss future agreements. We continue to budget and monitor for increases for STRS and PERS employer contributions. The MYP also includes CPI increases from the School Service dartboard for supplies and services.

It is important to maintain adequate cash flow for payroll and other obligations. Cash flow is being closely monitored and the deferral impact to our district is not a huge concern for current fiscal year. We continue to work with COE and County Treasurers Office to ensure cash flow projections can meet our financial obligations and determine if cash borrowing will be necessary.

The First Interim Financial Report MYP is using the FCMAT LCFF calculator and School Services recommendations. COLA is at 5.07% for current year and has increased since Budget Adoption for 2022-23 and 2023-24 to 5.35% and 3.50% respectively. As stated earlier, current year ADA is based on previous year, which is fortunate because current year is experiencing a very low actual ADA due to COVID-19 related absences. Although, the MYP has projected modest an increase in enrollment for 2022-23 and flat for 2023-24 with an ambitious attendance % of 94.68%, it results in a slight decline in overall ADA for the two subsequent years.

Due to the above-listed items, this First Interim Report illustrates that the District is projecting to operate with a net decrease to fund balance of $5,524,185 in the current year. This decrease to fund balance is primarily due to the spending of unrestricted and restricted one time funds carried over from last fiscal year as well as an audit adjustment of $2.5M that was booked due to the state changing revenue reporting after the 2020-21 fiscal year was closed. Using the most recent LAO revenue projections and deferring some of the onetime revenue to the two subsequent years, we are expecting to have a positive fund balance in the amount of $190K for 2022-23 and negative fund balance of $3.7M for 2023-24. Because the District is deficit spending and has a large amount of one time money being spent on positions, the District will need to maintain "best fiscal practices", and continue with prudent fiscal management when considering additional expenditures, and maintain adequate reserves. The district is able to provide the state required 3% Reserve for Economic Uncertainties in addition to the 2% Board reserve in the current year as well as two subsequent years, however the States' K-12 portion of the minimum guarantee will trigger the reserve cap for school districts in 2022-23. As you can see from the First Interim MYP, the District is estimating fund balances to be in excess of the 10% for all three years. The district should consider taking board action to commit funds for special education cost increases, increasing STRS/PERS contributions and other priorities need to maintain sufficient fund balance. This fund balance will change based on added costs for employee negotiated settlements.

Fortunately, our generous community supported Measure U, which is a facilities school bond measure. Because of the passage of Measure U, the general fund will no longer contribute to fund 40. $60M of Bonds were sold in 2016 and the last issuance of $62M was sold in October 2020. The District has several projects in progress currently. The bond funds are tracked in Fund 21 in the Districts financials.

The District will continue to address its financial condition and analysis of the budget and provide updates and recommendations to the School Board. It is critical for our district to monitor enrollment, the impact of using one time funds for ongoing expenditures and the increasing related costs to personnel (retirement, step and column).

The Board is asked to review and approve the 2021-22 First Interim Financial Report.

2021-22 First Interim as compared to 2021-22 Original Budget

Revenue	2021-22 Original Budget	2021-22 First Interim	Difference	%	Note #
Local Control Funding Revenue includes EPA	$85,751,802	$85,504,409	($247,393)	-0.29%	1
Federal Revenues	4,573,144	6,751,898	$2,178,754	32.27%	1
Other State Revenues	10,766,740	10,298,947	($467,792)	-4.54%	1
Other Local Revenues	4,512,533	4,854,333	$341,800	7.04%	1
TOTAL REVENUES	**$105,604,218**	**$107,409,587**	**$1,805,369**	1.68%	

EXPENDITURES	2016-17 First Interim	2016-17 First Interim	Difference		
EXPENDITURES					
Certificated Salaries	$46,168,733	$44,730,347	($1,438,386)	-3.22%	2
Classified Salaries	12,704,459	12,632,322	($72,137)	-0.57%	2
Employee Benefits	28,464,339	28,021,048	($443,291)	-1.58%	2
Books and Supplies	6,588,790	6,208,031	($380,759)	-6.13%	2
Services & Other Operating Expenses	14,008,557	15,234,362	$1,225,805	8.05%	2
Capital Outlay	800,392	2,090,845	$1,290,453	61.72%	2
Other Outgo	4,139,085	4,139,085	$0	0.00%	2
Direct Support/Indirect Costs	(92,000)	(122,310)	($30,310)	24.78%	2
TOTAL EXPENDITURES	**$112,782,355**	**$112,933,731**	**$151,376**	0.13%	
Net increase (decrease) in Fund Balance	($7,178,137)	($5,524,144)	$1,653,993		
OTHER FINANCING SOURCES/USES					
Transfers In	$ -	$ -	$0		
Transfers Out	$ -	$ -	$0		
TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -		3
	($7,178,137)	($5,524,144)	$1,653,993	-29.94%	4
FUND BALANCE, RESERVES					
Beginning Balance, July 1	$25,560,185	$25,169,831	($390,354)		
Audit/Restatement Adjustments	$ -	$ (2,490,197)	($2,490,197)		
Ending Balance, June 30	**$18,382,048**	**$17,155,490**	**($1,226,558)**		

Notes to 2021-22 Oringinal Budget

Note#	Comments		Increase/ (Decrease)
1	**Revenue**		
	LCFF COLA 5.07% decline in Unduplicated count %	$	(247,393)
	One time Federal revenue	$	2,178,754
	One time State revenue decrease -	$	(467,792)
	COLA on SELPA Special Education revenue	$	341,800
		$	1,805,369
2	**Expenditures**		
	Deferred Expenditures in line with deferred revenue for Certificated staffing positions	$	(1,438,386)
	Deferred Expenditures in line with deferred revenue for Classified staffing positions	$	(72,137)
	Deferred Expenditures in line with deferred revenue for Benefits, Decrease in SPED Para Health Benefits	$	(443,291)
	Deferred Expenditures in line with deferred revenue for Supplies and Materials	$	(380,759)
	Outside Services for SPED and using One Time revenue	$	1,225,805
	HVAC replacements using One Time revenue	$	1,290,453
		$	-
	Indirect costs adjustments	$	(30,310)
		$	151,376
3	**Transfers in/(out) of General Fund**		
	No contributions to or from General Fund	$	-
4	**Change in Fund Balance**	$	1,653,993

2021-22 First Interim
as compared to 2021-22 Original Budget

	2021-22 Original Budget	2021-22 First Interim	Difference
TOTAL REVENUES	$105,604,218	$107,409,587	$1,805,369
TOTAL EXPENDITURES	112,782,355	112,933,731	$151,376
Increase (decrease) in Fund Balance	($7,178,137)	($5,524,144)	$1,653,993
OTHER FINANCING SOURCES/USES			
Transfers In	0	0	$ -
Transfers Out	-	0	$ -
TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -
Net Increase (decrease) in Fund Balance	($7,178,137)	($5,524,144)	$1,653,993
FUND BALANCE, RESERVES			
Beginning Balance, July 1	$25,560,185	$25,169,831	$ (390,354)
Audit/Restatement Adjustments	0	$ (2,490,197)	$ (2,490,197)
Ending Balance, June 30	$18,382,048	$17,155,490	($1,226,558)

Fund 01 Unrestricted & Restricted
2021-22 First Interim

REVENUES	Unrestricted	Restricted	TOTAL
Local Control Funding Revenue includes EPA	$83,225,216	$2,279,193	$85,504,409
Federal Revenues	0	$6,751,898	$6,751,898
Other State Revenues	1,707,500	8,591,447	$10,298,947
Other Local Revenues	823,458	4,030,875	$4,854,333
TOTAL REVENUES	$85,756,174	$21,653,413	$107,409,587
EXPENDITURES			
Certificated Salaries	$35,515,686	$9,214,661	$44,730,347
Classified Salaries	7,437,273	5,195,049	$12,632,322
Employee Benefits	17,131,419	10,889,629	$28,021,048
Books and Supplies	1,268,707	4,939,324	$6,208,031
Services & Other Operating Expenses	7,574,151	7,660,253	$15,234,403
Capital Outlay	316,669	1,774,176	$2,090,845
Other Outgo	1,409,085	2,730,000	$4,139,085
Direct Support/Indirect Costs	(245,358)	123,048	($122,310)
TOTAL EXPENDITURES	$70,407,632	$42,526,140	$112,933,772
Balance	$15,348,542	($20,872,727)	($5,524,185)
OTHER FINANCING SOURCES/USES			
Transfers In	0	0	$ -
Transfers Out-LLM to Fd 13	0	0	$ -
Contributions to/From Restricted	$ (17,001,988)	$ 17,001,988	$ 0
TOTAL OTHER FINANCING SOURCES	$ (17,001,988)	$ 17,001,988	$ 0
NET INCREASE/<DECREASE> IN FUND BALANCE	($1,653,445)	($3,870,739)	($5,524,185)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	$10,530,288	$14,639,544	25,169,831
Audit/Restatement Adjustments	0	$ (2,490,197)	$ (2,490,197)
Ending Balance, June 30	$8,876,843	$8,278,607	$17,155,450

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	83,472,609.00	83,225,216.00	52,592,821.83	83,225,216.00	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	1,707,500.00	1,707,500.00	(28,268.01)	1,707,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	604,346.04	823,458.00	375,757.47	823,458.00	0.00	0.0%
5) TOTAL, REVENUES			85,784,455.04	85,756,174.00	52,940,311.29	85,756,174.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,585,568.00	35,515,686.08	14,461,307.94	35,515,686.08	0.00	0.0%
2) Classified Salaries		2000-2999	7,695,105.00	7,437,273.00	3,129,007.82	7,437,273.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,300,207.00	17,131,419.00	6,780,033.10	17,131,419.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,278,066.57	1,268,707.06	506,213.60	1,268,707.06	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,769,523.07	7,574,150.55	3,433,952.42	7,574,150.55	0.00	0.0%
6) Capital Outlay		6000-6999	60,271.00	316,669.00	45,545.08	316,669.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,409,085.00	1,409,085.00	696,019.70	1,409,085.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(226,685.00)	(245,358.00)	0.00	(245,358.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			70,871,140.64	70,407,631.69	29,052,079.66	70,407,631.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,913,314.40	15,348,542.31	23,888,231.63	15,348,542.31		
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	(16,616,416.45)	(17,001,987.64)	0.00	(17,001,987.64)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,616,416.45)	(17,001,987.64)	0.00	(17,001,987.64)		

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)			(1,703,102.05)	(1,653,445.33)	23,888,231.63	(1,653,445.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,491,218.58	10,530,287.92		10,530,287.92	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)			9,491,218.58	10,530,287.92		10,530,287.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,491,218.58	10,530,287.92		10,530,287.92		
2) Ending Balance, June 30 (E + F1e)			7,788,116.53	8,876,842.59		8,876,842.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
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	600,000.00	600,000.00		600,000.00		
Reserved for Restricted Programs and	0000	9780	*300,000.00*					
Reserved for Supplemental	0000	9780	*300,000.00*					
Reserved for Site Programs	0000	9780		*300,000.00*				
Reserved for Supplemental	0000	9780		*300,000.00*				
Reserved for Restricted Programs and	0000	9780				*300,000.00*		
Reserved for Supplemental	0000	9780				*300,000.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,639,118.00	5,646,688.00		5,646,688.00		
Unassigned/Unappropriated Amount		9790	1,538,998.53	2,620,154.59		2,620,154.59		

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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	37,491,183.00	34,774,450.00	10,294,752.72	34,774,450.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,948,568.00	7,948,568.00	1,986,721.00	7,948,568.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	60,219.83	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	192,985.00	193,304.00	0.00	193,304.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,257.00	1,284.00	0.00	1,284.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	32,281,577.00	33,687,462.00	34,369,915.12	33,687,462.00	0.00	0.0%
Unsecured Roll Taxes		8042	855,444.00	980,564.00	788,019.18	980,564.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	250,527.00	780,575.00	446,067.20	780,575.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,370,825.00	4,700,724.00	4,647,126.78	4,700,724.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,189,090.00	1,267,132.00	0.00	1,267,132.00	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			84,581,456.00	84,334,063.00	52,592,821.83	84,334,063.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)	(1,108,847.00)	0.00	(1,108,847.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,472,609.00	83,225,216.00	52,592,821.83	83,225,216.00	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	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	497,500.00	497,500.00	0.00	497,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,200,000.00	1,200,000.00	(28,268.01)	1,200,000.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,707,500.00	1,707,500.00	(28,268.01)	1,707,500.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	236,038.00	316,038.00	159,166.38	316,038.00	0.00	0.0%
Interest		8660	100,000.00	75,000.00	5,299.10	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	70,000.00	90,000.00	57,864.32	90,000.00	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	198,308.04	342,420.00	153,427.67	342,420.00	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						
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			604,346.04	823,458.00	375,757.47	823,458.00	0.00	0.0%
TOTAL, REVENUES			85,784,455.04	85,756,174.00	52,940,311.29	85,756,174.00	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)
Certificated Teachers' Salaries		1100	30,356,669.00	30,165,283.08	12,136,975.68	30,165,283.08	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,167,088.00	2,274,482.00	972,035.85	2,274,482.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,061,811.00	3,075,921.00	1,352,296.41	3,075,921.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			35,585,568.00	35,515,686.08	14,461,307.94	35,515,686.08	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	405,744.00	405,594.00	144,815.45	405,594.00	0.00	0.0%
Classified Support Salaries		2200	1,903,358.00	1,901,398.00	838,639.70	1,901,398.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	372,018.00	374,018.00	159,559.24	374,018.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,078,729.00	3,828,710.00	1,589,622.23	3,828,710.00	0.00	0.0%
Other Classified Salaries		2900	935,256.00	927,553.00	396,371.20	927,553.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,695,105.00	7,437,273.00	3,129,007.82	7,437,273.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,669,056.00	5,727,067.00	2,223,385.42	5,727,067.00	0.00	0.0%
PERS		3201-3202	1,719,039.00	1,671,489.00	696,533.70	1,671,489.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,062,634.00	1,069,844.00	453,758.08	1,069,844.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,888,248.00	6,886,892.00	2,822,296.55	6,886,892.00	0.00	0.0%
Unemployment Insurance		3501-3502	509,825.00	319,921.00	86,211.52	319,921.00	0.00	0.0%
Workers' Compensation		3601-3602	972,757.00	977,538.00	400,300.93	977,538.00	0.00	0.0%
OPEB, Allocated		3701-3702	57,612.00	57,612.00	30,049.80	57,612.00	0.00	0.0%
OPEB, Active Employees		3751-3752	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	171,036.00	171,056.00	67,497.10	171,056.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,300,207.00	17,131,419.00	6,780,033.10	17,131,419.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	549.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	17,875.15	17,875.15	4,991.83	17,875.15	0.00	0.0%
Materials and Supplies		4300	1,025,429.42	1,025,936.91	351,754.59	1,025,936.91	0.00	0.0%
Noncapitalized Equipment		4400	234,213.00	224,895.00	149,467.18	224,895.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,278,066.57	1,268,707.06	506,213.60	1,268,707.06	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	128,839.00	117,189.00	13,684.42	117,189.00	0.00	0.0%
Dues and Memberships		5300	67,653.00	67,653.00	57,523.09	67,653.00	0.00	0.0%
Insurance		5400-5450	820,000.00	820,000.00	766,300.00	820,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,360,900.00	2,360,900.00	861,197.16	2,360,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	425,076.00	425,076.00	139,968.32	425,076.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,150.00)	(2,150.00)	(2,150.00)	(2,150.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(105.00)	(105.00)	(4,878.68)	(105.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,709,010.07	3,525,287.55	1,521,696.02	3,525,287.55	0.00	0.0%
Communications		5900	260,300.00	260,300.00	80,612.09	260,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,769,523.07	7,574,150.55	3,433,952.42	7,574,150.55	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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,271.00	301,669.00	45,545.08	301,669.00	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			60,271.00	316,669.00	45,545.08	316,669.00	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	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	290,488.00	290,488.00	64,294.38	290,488.00	0.00	0.0%
Other Debt Service - Principal		7439	1,118,597.00	1,118,597.00	631,725.32	1,118,597.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,409,085.00	1,409,085.00	696,019.70	1,409,085.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(134,685.00)	(123,048.00)	0.00	(123,048.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(92,000.00)	(122,310.00)	0.00	(122,310.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(226,685.00)	(245,358.00)	0.00	(245,358.00)	0.00	0.0%
TOTAL, EXPENDITURES			70,871,140.64	70,407,631.69	29,052,079.66	70,407,631.69	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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	(16,616,416.45)	(17,001,987.64)	0.00	(17,001,987.64)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,616,416.45)	(17,001,987.64)	0.00	(17,001,987.64)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,616,416.45)	(17,001,987.64)	0.00	(17,001,987.64)	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	2,279,193.00	2,279,193.00	0.00	2,279,193.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,573,144.17	6,751,897.99	(1,237,947.09)	6,751,897.99	0.00	0.0%
3) Other State Revenue		8300-8599	9,059,239.52	8,591,447.11	955,600.89	8,591,447.11	0.00	0.0%
4) Other Local Revenue		8600-8799	3,908,186.83	4,030,874.89	1,130,953.09	4,030,874.89	0.00	0.0%
5) TOTAL, REVENUES			19,819,763.52	21,653,412.99	848,606.89	21,653,412.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,583,165.00	9,214,661.00	3,925,066.72	9,214,661.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,009,354.00	5,195,049.00	1,997,874.56	5,195,049.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,164,132.00	10,889,629.27	2,658,921.10	10,889,629.27	0.00	0.0%
4) Books and Supplies		4000-4999	5,310,723.92	4,939,324.16	1,436,201.57	4,939,324.16	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,239,033.85	7,660,252.76	2,626,758.14	7,660,252.76	0.00	0.0%
6) Capital Outlay		6000-6999	740,121.00	1,774,176.43	782,824.64	1,774,176.43	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,730,000.00	2,730,000.00	0.00	2,730,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	134,685.00	123,048.00	0.00	123,048.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,911,214.77	42,526,140.62	13,427,646.73	42,526,140.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,091,451.25)	(20,872,727.63)	(12,579,039.84)	(20,872,727.63)		
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	16,616,416.45	17,001,987.64	0.00	17,001,987.64	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,616,416.45	17,001,987.64	0.00	17,001,987.64		

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)			(5,475,034.80)	(3,870,739.99)	(12,579,039.84)	(3,870,739.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,068,966.63	14,639,543.53		14,639,543.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	(2,490,197.00)		(2,490,197.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,068,966.63	12,149,346.53		12,149,346.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,068,966.63	12,149,346.53		12,149,346.53		
2) Ending Balance, June 30 (E + F1e)			10,593,931.83	8,278,606.54		8,278,606.54		
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	10,593,931.83	8,278,606.54		8,278,606.54		
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 (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	2,279,193.00	2,279,193.00	0.00	2,279,193.00	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			2,279,193.00	2,279,193.00	0.00	2,279,193.00	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	1,527,031.00	1,527,031.00	(1,480,839.00)	1,527,031.00	0.00	0.0%
Special Education Discretionary Grants		8182	94,766.00	94,766.00	(91,899.00)	94,766.00	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	628,737.00	587,020.96	(377,777.04)	587,020.96	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	122,925.00	191,912.63	(7,707.37)	191,912.63	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	11,091.44	10,513.66	3,611.66	10,513.66	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	57,650.00	66,078.65	(8,483.35)	66,078.65	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	361,497.00	421,432.12	78,697.12	421,432.12	0.00	0.0%
Career and Technical Education	3500-3599	8290	103,629.00	119,296.00	(3,661.34)	119,296.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,665,817.73	3,733,846.97	650,111.23	3,733,846.97	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,573,144.17	6,751,897.99	(1,237,947.09)	6,751,897.99	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 Materi		8560	400,000.00	400,000.00	(19,587.59)	400,000.00	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	872,544.97	872,544.97	0.00	872,544.97	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	20,101.73	33,500.00	3,500.00	33,500.00	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	7,766,592.82	7,285,402.14	971,688.48	7,285,402.14	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,059,239.52	8,591,447.11	955,600.89	8,591,447.11	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	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	625,367.00	625,367.00	0.00	625,367.00	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	130,000.00	0.00	130,000.00	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	21,651.83	14,339.89	16,523.68	14,339.89	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	3,261,168.00	3,261,168.00	1,114,429.41	3,261,168.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,908,186.83	4,030,874.89	1,130,953.09	4,030,874.89	0.00	0.0%
TOTAL, REVENUES			19,819,763.52	21,653,412.99	848,606.89	21,653,412.99	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,222,699.00	7,991,045.00	3,412,787.59	7,991,045.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	979,638.00	715,688.00	296,384.43	715,688.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	380,828.00	507,928.00	215,894.70	507,928.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,583,165.00	9,214,661.00	3,925,066.72	9,214,661.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,604,929.00	3,616,381.00	1,323,167.85	3,616,381.00	0.00	0.0%
Classified Support Salaries		2200	652,951.00	690,371.00	279,173.21	690,371.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	108,326.00	113,826.00	47,937.35	113,826.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	211,925.00	300,748.00	141,670.93	300,748.00	0.00	0.0%
Other Classified Salaries		2900	431,223.00	473,723.00	205,925.22	473,723.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,009,354.00	5,195,049.00	1,997,874.56	5,195,049.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,578,421.00	5,499,117.00	608,426.96	5,499,117.00	0.00	0.0%
PERS		3201-3202	1,352,640.00	1,449,501.00	498,603.14	1,449,501.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	578,534.00	586,626.00	222,352.00	586,626.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,053,947.00	2,835,416.27	1,123,098.30	2,835,416.27	0.00	0.0%
Unemployment Insurance		3501-3502	184,491.00	86,092.00	28,975.57	86,092.00	0.00	0.0%
Workers' Compensation		3601-3602	331,181.00	323,517.00	134,741.05	323,517.00	0.00	0.0%
OPEB, Allocated		3701-3702	7,140.00	7,140.00	2,975.00	7,140.00	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	77,778.00	102,220.00	39,749.08	102,220.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,164,132.00	10,889,629.27	2,658,921.10	10,889,629.27	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	709,922.00	710,047.00	579,622.35	710,047.00	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	4,390,436.92	2,469,696.66	316,065.41	2,469,696.66	0.00	0.0%
Noncapitalized Equipment		4400	210,365.00	1,759,580.50	540,513.81	1,759,580.50	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,310,723.92	4,939,324.16	1,436,201.57	4,939,324.16	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	572,120.00	572,120.00	198,700.22	572,120.00	0.00	0.0%
Travel and Conferences		5200	54,560.00	62,360.00	15,875.22	62,360.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	150.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,175.00	27,175.00	6,504.27	27,175.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	328,000.00	328,000.00	178,464.82	328,000.00	0.00	0.0%
Transfers of Direct Costs		5710	2,150.00	2,150.00	2,150.00	2,150.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,400.00	22,400.00	4,777.54	22,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,226,728.85	6,640,147.76	2,218,216.00	6,640,147.76	0.00	0.0%
Communications		5900	4,900.00	4,900.00	1,920.07	4,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,239,033.85	7,660,252.76	2,626,758.14	7,660,252.76	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	395,000.00	30,694.00	395,000.00	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	740,121.00	1,379,176.43	752,130.64	1,379,176.43	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			740,121.00	1,774,176.43	782,824.64	1,774,176.43	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	2,730,000.00	2,730,000.00	0.00	2,730,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,730,000.00	2,730,000.00	0.00	2,730,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	134,685.00	123,048.00	0.00	123,048.00	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			134,685.00	123,048.00	0.00	123,048.00	0.00	0.0%
TOTAL, EXPENDITURES			41,911,214.77	42,526,140.62	13,427,646.73	42,526,140.62	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)
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	16,616,416.45	17,001,987.64	0.00	17,001,987.64	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,616,416.45	17,001,987.64	0.00	17,001,987.64	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,616,416.45	17,001,987.64	0.00	17,001,987.64	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	85,751,802.00	85,504,409.00	52,592,821.83	85,504,409.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,573,144.17	6,751,897.99	(1,237,947.09)	6,751,897.99	0.00	0.0%
3) Other State Revenue		8300-8599	10,766,739.52	10,298,947.11	927,332.88	10,298,947.11	0.00	0.0%
4) Other Local Revenue		8600-8799	4,512,532.87	4,854,332.89	1,506,710.56	4,854,332.89	0.00	0.0%
5) TOTAL, REVENUES			105,604,218.56	107,409,586.99	53,788,918.18	107,409,586.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,168,733.00	44,730,347.08	18,386,374.66	44,730,347.08	0.00	0.0%
2) Classified Salaries		2000-2999	12,704,459.00	12,632,322.00	5,126,882.38	12,632,322.00	0.00	0.0%
3) Employee Benefits		3000-3999	28,464,339.00	28,021,048.27	9,438,954.20	28,021,048.27	0.00	0.0%
4) Books and Supplies		4000-4999	6,588,790.49	6,208,031.22	1,942,415.17	6,208,031.22	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,008,556.92	15,234,403.31	6,060,710.56	15,234,403.31	0.00	0.0%
6) Capital Outlay		6000-6999	800,392.00	2,090,845.43	828,369.72	2,090,845.43	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,139,085.00	4,139,085.00	696,019.70	4,139,085.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(92,000.00)	(122,310.00)	0.00	(122,310.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			112,782,355.41	112,933,772.31	42,479,726.39	112,933,772.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,178,136.85)	(5,524,185.32)	11,309,191.79	(5,524,185.32)		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,178,136.85)	(5,524,185.32)	11,309,191.79	(5,524,185.32)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,560,185.21	25,169,831.45		25,169,831.45	0.00	0.0%
b) Audit Adjustments		9793	0.00	(2,490,197.00)		(2,490,197.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,560,185.21	22,679,634.45		22,679,634.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,560,185.21	22,679,634.45		22,679,634.45		
2) Ending Balance, June 30 (E + F1e)			18,382,048.36	17,155,449.13		17,155,449.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
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	10,593,931.83	8,278,606.54		8,278,606.54		
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	600,000.00	600,000.00		600,000.00		
Reserved for Restricted Programs and	0000	9780	*300,000.00*					
Reserved for Supplemental	0000	9780	*300,000.00*					
Reserved for Site Programs	0000	9780		*300,000.00*				
Reserved for Supplemental	0000	9780		*300,000.00*				
Reserved for Restricted Programs and	0000	9780				*300,000.00*		
Reserved for Supplemental	0000	9780				*300,000.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,639,118.00	5,646,688.00		5,646,688.00		
Unassigned/Unappropriated Amount		9790	1,538,998.53	2,620,154.59		2,620,154.59		

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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	37,491,183.00	34,774,450.00	10,294,752.72	34,774,450.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,948,568.00	7,948,568.00	1,986,721.00	7,948,568.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	60,219.83	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	192,985.00	193,304.00	0.00	193,304.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,257.00	1,284.00	0.00	1,284.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	32,281,577.00	33,687,462.00	34,369,915.12	33,687,462.00	0.00	0.0%
Unsecured Roll Taxes		8042	855,444.00	980,564.00	788,019.18	980,564.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	250,527.00	780,575.00	446,067.20	780,575.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,370,825.00	4,700,724.00	4,647,126.78	4,700,724.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,189,090.00	1,267,132.00	0.00	1,267,132.00	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			84,581,456.00	84,334,063.00	52,592,821.83	84,334,063.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,108,847.00)	(1,108,847.00)	0.00	(1,108,847.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	2,279,193.00	2,279,193.00	0.00	2,279,193.00	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			85,751,802.00	85,504,409.00	52,592,821.83	85,504,409.00	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	1,527,031.00	1,527,031.00	(1,480,839.00)	1,527,031.00	0.00	0.0%
Special Education Discretionary Grants		8182	94,766.00	94,766.00	(91,899.00)	94,766.00	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	628,737.00	587,020.96	(377,777.04)	587,020.96	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	122,925.00	191,912.63	(7,707.37)	191,912.63	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	11,091.44	10,513.66	3,611.66	10,513.66	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	57,650.00	66,078.65	(8,483.35)	66,078.65	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	361,497.00	421,432.12	78,697.12	421,432.12	0.00	0.0%
Career and Technical Education	3500-3599	8290	103,629.00	119,296.00	(3,661.34)	119,296.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,665,817.73	3,733,846.97	650,111.23	3,733,846.97	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,573,144.17	6,751,897.99	(1,237,947.09)	6,751,897.99	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	497,500.00	497,500.00	0.00	497,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	1,600,000.00	1,600,000.00	(47,855.60)	1,600,000.00	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	872,544.97	872,544.97	0.00	872,544.97	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	20,101.73	33,500.00	3,500.00	33,500.00	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	7,776,592.82	7,295,402.14	971,688.48	7,295,402.14	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,766,739.52	10,298,947.11	927,332.88	10,298,947.11	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	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	625,367.00	625,367.00	0.00	625,367.00	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	236,038.00	316,038.00	159,166.38	316,038.00	0.00	0.0%
Interest		8660	100,000.00	75,000.00	5,299.10	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	70,000.00	90,000.00	57,864.32	90,000.00	0.00	0.0%
Interagency Services		8677	0.00	130,000.00	0.00	130,000.00	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	219,959.87	356,759.89	169,951.35	356,759.89	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	3,261,168.00	3,261,168.00	1,114,429.41	3,261,168.00	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			4,512,532.87	4,854,332.89	1,506,710.56	4,854,332.89	0.00	0.0%
TOTAL, REVENUES			105,604,218.56	107,409,586.99	53,788,918.18	107,409,586.99	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,579,368.00	38,156,328.08	15,549,763.27	38,156,328.08	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,146,726.00	2,990,170.00	1,268,420.28	2,990,170.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,442,639.00	3,583,849.00	1,568,191.11	3,583,849.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			46,168,733.00	44,730,347.08	18,386,374.66	44,730,347.08	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,010,673.00	4,021,975.00	1,467,983.30	4,021,975.00	0.00	0.0%
Classified Support Salaries		2200	2,556,309.00	2,591,769.00	1,117,812.91	2,591,769.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	480,344.00	487,844.00	207,496.59	487,844.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,290,654.00	4,129,458.00	1,731,293.16	4,129,458.00	0.00	0.0%
Other Classified Salaries		2900	1,366,479.00	1,401,276.00	602,296.42	1,401,276.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,704,459.00	12,632,322.00	5,126,882.38	12,632,322.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,247,477.00	11,226,184.00	2,831,812.38	11,226,184.00	0.00	0.0%
PERS		3201-3202	3,071,679.00	3,120,990.00	1,195,136.84	3,120,990.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,641,168.00	1,656,470.00	676,110.08	1,656,470.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,942,195.00	9,722,308.27	3,945,394.85	9,722,308.27	0.00	0.0%
Unemployment Insurance		3501-3502	694,316.00	406,013.00	115,187.09	406,013.00	0.00	0.0%
Workers' Compensation		3601-3602	1,303,938.00	1,301,055.00	535,041.98	1,301,055.00	0.00	0.0%
OPEB, Allocated		3701-3702	64,752.00	64,752.00	33,024.80	64,752.00	0.00	0.0%
OPEB, Active Employees		3751-3752	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
Other Employee Benefits		3901-3902	248,814.00	273,276.00	107,246.18	273,276.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,464,339.00	28,021,048.27	9,438,954.20	28,021,048.27	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	710,471.00	710,047.00	579,622.35	710,047.00	0.00	0.0%
Books and Other Reference Materials		4200	17,875.15	17,875.15	4,991.83	17,875.15	0.00	0.0%
Materials and Supplies		4300	5,415,866.34	3,495,633.57	667,820.00	3,495,633.57	0.00	0.0%
Noncapitalized Equipment		4400	444,578.00	1,984,475.50	689,980.99	1,984,475.50	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,588,790.49	6,208,031.22	1,942,415.17	6,208,031.22	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	572,120.00	572,120.00	198,700.22	572,120.00	0.00	0.0%
Travel and Conferences		5200	183,399.00	179,549.00	29,559.64	179,549.00	0.00	0.0%
Dues and Memberships		5300	68,653.00	68,653.00	57,673.09	68,653.00	0.00	0.0%
Insurance		5400-5450	820,000.00	820,000.00	766,300.00	820,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,388,075.00	2,388,075.00	867,701.43	2,388,075.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	753,076.00	753,076.00	318,433.14	753,076.00	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	22,295.00	22,295.00	(101.14)	22,295.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,935,738.92	10,165,435.31	3,739,912.02	10,165,435.31	0.00	0.0%
Communications		5900	265,200.00	265,200.00	82,532.16	265,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,008,556.92	15,234,403.31	6,060,710.56	15,234,403.31	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	15,000.00	410,000.00	30,694.00	410,000.00	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	785,392.00	1,680,845.43	797,675.72	1,680,845.43	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			800,392.00	2,090,845.43	828,369.72	2,090,845.43	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	2,730,000.00	2,730,000.00	0.00	2,730,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	290,488.00	290,488.00	64,294.38	290,488.00	0.00	0.0%
Other Debt Service - Principal		7439	1,118,597.00	1,118,597.00	631,725.32	1,118,597.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,139,085.00	4,139,085.00	696,019.70	4,139,085.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(92,000.00)	(122,310.00)	0.00	(122,310.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(92,000.00)	(122,310.00)	0.00	(122,310.00)	0.00	0.0%
TOTAL, EXPENDITURES			112,782,355.41	112,933,772.31	42,479,726.39	112,933,772.31	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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 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		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Projected Year Totals
6300	Lottery: Instructional Materials	774,212.82
6500	Special Education	658,416.00
8150	Ongoing & Major Maintenance Account (RM/	319,227.00
9010	Other Restricted Local	6,526,750.72
Total, Restricted Balance		8,278,606.54

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LOCAL CONTROL FUNDING FORMULA

LCFF ENTITLEMENT CALCULATION — 2020-21

Calculation Factors	COLA & Augmentation 0.00%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 30.31%	30.31%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 7,702	$ 801	$ 515	$ -	$ -
Grades 4-6	-	7,818		474	-	-
Grades 7-8	-	8,050		488	-	-
Grades 9-12	7,903.88	9,329	243	580	-	80,242,202
Subtract Necessary Small School ADA and Fl	-	-	-			
Total Base, Supplemental, and Concentratio		$ 73,735,297	$ 1,920,642	$ 4,586,263	$ -	$ 80,242,202
NSS Allowance		-				-
TOTAL BASE	7,903.88	$ 73,735,297	$ 1,920,642	$ 4,586,263	$ -	$ 80,242,202
ADD ONS:						-
Targeted Instructional Improvement Block						$ 148,459
Home-to-School Transportation						191,071
Small School District Bus Replacement Prog						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						$ 80,581,732

STATE AID CALCULATION

Miscellaneous Adjustments			-
Adjusted LCFF Entitlement			80,581,732
Local Revenue (Including RDA)			(40,234,312)
Gross State Aid			$ 40,347,420
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen BG adjusted for AD/	12-13 Rate $ 6,057.84	2020-21 ADA 7,903.88	N/A
2012-13 NSS Allowance (deficited)			$ 47,880,440
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In-Lieu			-
Subtotal State Aid for Historical RL/Charter G			(40,234,312)
Categorical funding from 2012-13 net of fair			7,646,128
Charter School Categorical Block Grant adjus			4,047,548
Minimum State Aid Guarantee Before Prorat			-
Proration Factor			11,693,676
Minimum State Aid Guarantee			0.00%
			$ 11,693,676
CHARTER SCHOOL MINIMUM STATE AID OF			
LCFF Entitlement			-
Minimum State Aid plus Property Taxes Incl			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			$ 40,347,420
ADDITIONAL STATE AID (Additional SA)			$ -

LCFF Entitlement (before COE transfer, Cha			$ 80,581,732
Change Over Prior Year	-0.24%	(190,653)	
LCFF Entitlement Per ADA			10,195
Per-ADA Change Over Prior Year	-0.23%	(24)	
Basic Aid Status (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2020-21
State Aid	-6.52%	(2,280,300)	$ 32,701,213
Education Protection Account			7,646,207
Property Taxes Net of In-Lieu Transfers	5.70%	2,170,404	40,234,312
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Ba	-0.14%	(109,896)	$ 80,581,732

LCFF ENTITLEMENT CALCULATION — 2021-22

Calculation Factors	COLA & Augmentation 5.07%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 28.92%	28.92%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 8,093	$ 842	$ 517	$ -	$ -
Grades 4-6	-	8,215		475	-	-
Grades 7-8	-	8,458		489	-	-
Grades 9-12	7,895.19	9,802	255	582	-	83,994,533
Subtract Necessary Small School ADA and Fl	-	-	-			-
Total Base, Supplemental, and Concentratio		$ 77,388,652	$ 2,013,274	$ 4,592,607	$ -	$ 83,994,533
NSS Allowance		-				-
TOTAL BASE	7,895.19	$ 77,388,652	$ 2,013,274	$ 4,592,607	$ -	$ 83,994,533
ADD ONS:						-
Targeted Instructional Improvement Block						$ 148,459
Home-to-School Transportation						191,071
Small School District Bus Replacement Prog						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						$ 84,334,063

STATE AID CALCULATION

Miscellaneous Adjustments			-
Adjusted LCFF Entitlement			84,334,063
Local Revenue (Including RDA)			(41,611,045)
Gross State Aid			$ 42,723,018
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen BG adjusted for AD/	12-13 Rate $ 6,057.84	2021-22 ADA 7,895.19	N/A
2012-13 NSS Allowance (deficited)			$ 47,827,798
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In-Lieu			-
Subtotal State Aid for Historical RL/Charter G			(41,611,045)
Categorical funding from 2012-13 net of fair			6,216,753
Charter School Categorical Block Grant adjus			4,047,548
Minimum State Aid Guarantee Before Prorat			-
Proration Factor			10,264,301
Minimum State Aid Guarantee			0.00%
			$ 10,264,301
CHARTER SCHOOL MINIMUM STATE AID OF			
LCFF Entitlement			-
Minimum State Aid plus Property Taxes Incl			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			$ 42,723,018
ADDITIONAL STATE AID (Additional SA)			$ -

LCFF Entitlement (before COE transfer, Cha			$ 84,334,063
Change Over Prior Year	4.66%	3,752,331	
LCFF Entitlement Per ADA			10,682
Per-ADA Change Over Prior Year	4.78%	487	
Basic Aid Status (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2021-22
State Aid	11.64%	3,804,974	$ 36,506,186
Education Protection Account			6,216,832
Property Taxes Net of In-Lieu Transfers	3.42%	1,376,733	41,611,045
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Ba	6.43%	5,181,707	$ 84,334,063

LCFF ENTITLEMENT CALCULATION — 2022-23

11/18/2021 v.22.2a

Calculation Factors	COLA & Augmentation 5.35%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 26.85%	26.85%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 8,526	$ 887	$ 505	$ -	$ -
Grades 4-6	-	8,655		465	-	-
Grades 7-8	-	8,911		479	-	-
Grades 9-12	7,888.14	10,326	268	569	-	88,054,500
Subtract Necessary Small School ADA and Fl	-	-	-			-
Total Base, Supplemental, and Concentratio		$ 81,452,934	$ 2,114,021	$ 4,487,545	$ -	$ 88,054,500
NSS Allowance		-				-
TOTAL BASE	7,888.14	$ 81,452,934	$ 2,114,021	$ 4,487,545	$ -	$ 88,054,500
ADD ONS:						-
Targeted Instructional Improvement Block						$ 148,459
Home-to-School Transportation						191,071
Small School District Bus Replacement Prog						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						$ 88,394,030

STATE AID CALCULATION

Miscellaneous Adjustments			-
Adjusted LCFF Entitlement			88,394,030
Local Revenue (Including RDA)			(41,611,045)
Gross State Aid			$ 46,782,985
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen BG adjusted for AD/	12-13 Rate $ 6,057.84	2022-23 ADA 7,888.14	N/A
2012-13 NSS Allowance (deficited)			$ 47,785,090
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In-Lieu			-
Subtotal State Aid for Historical RL/Charter G			(41,611,045)
Categorical funding from 2012-13 net of fair			6,174,045
Charter School Categorical Block Grant adjus			4,047,548
Minimum State Aid Guarantee Before Prorat			-
Proration Factor			10,221,593
Minimum State Aid Guarantee			0.00%
			$ 10,221,593
CHARTER SCHOOL MINIMUM STATE AID OF			
LCFF Entitlement			-
Minimum State Aid plus Property Taxes Incl			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			$ 46,782,985
ADDITIONAL STATE AID (Additional SA)			$ -

LCFF Entitlement (before COE transfer, Cha			$ 88,394,030
Change Over Prior Year	4.81%	4,059,967	
LCFF Entitlement Per ADA			11,206
Per-ADA Change Over Prior Year	4.91%	524	
Basic Aid Status (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2022-23
State Aid	11.24%	4,102,675	$ 40,608,861
Education Protection Account			6,174,124
Property Taxes Net of In-Lieu Transfers	0.00%	-	41,611,045
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Ba	4.86%	4,102,675	$ 88,394,030

LCFF ENTITLEMENT CALCULATION — 2023-24

v.22.2a

Calculation Factors	COLA & Augmentation 3.50%		Base Grant Proration 0.00%	Unduplicated Pupil Percentage 26.27%	26.27%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	$ 8,824	$ 918	$ 512	$ -	$ -
Grades 4-6	-	8,958		471	-	-
Grades 7-8	-	9,223		485	-	-
Grades 9-12	7,888.14	10,687	278	576	-	91,037,821
Subtract Necessary Small School ADA and Fl	-	-	-			-
Total Base, Supplemental, and Concentratio		$ 84,300,552	$ 2,192,903	$ 4,544,366	$ -	$ 91,037,821
NSS Allowance		-				-
TOTAL BASE	7,888.14	$ 84,300,552	$ 2,192,903	$ 4,544,366	$ -	$ 91,037,821
ADD ONS:						-
Targeted Instructional Improvement Block						$ 148,459
Home-to-School Transportation						191,071
Small School District Bus Replacement Prog						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						$ 91,377,351

STATE AID CALCULATION

Miscellaneous Adjustments			-
Adjusted LCFF Entitlement			91,377,351
Local Revenue (Including RDA)			(41,611,045)
Gross State Aid			$ 49,766,306
MINIMUM STATE AID CALCULATION			
2012-13 RL/Charter Gen BG adjusted for AD/	12-13 Rate $ 6,057.84	2023-24 ADA 7,888.14	N/A
2012-13 NSS Allowance (deficited)			$ 47,785,090
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In-Lieu			-
Subtotal State Aid for Historical RL/Charter G			(41,611,045)
Categorical funding from 2012-13 net of fair			6,174,045
Charter School Categorical Block Grant adjus			4,047,548
Minimum State Aid Guarantee Before Prorat			-
Proration Factor			10,221,593
Minimum State Aid Guarantee			0.00%
			$ 10,221,593
CHARTER SCHOOL MINIMUM STATE AID OF			
LCFF Entitlement			-
Minimum State Aid plus Property Taxes Incl			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			$ 49,766,306
ADDITIONAL STATE AID (Additional SA)			$ -

LCFF Entitlement (before COE transfer, Cha			$ 91,377,351
Change Over Prior Year	3.38%	2,983,321	
LCFF Entitlement Per ADA			11,584
Per-ADA Change Over Prior Year	3.37%	378	
Basic Aid Status (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2023-24
State Aid	7.35%	2,983,321	$ 43,592,182
Education Protection Account			6,174,124
Property Taxes Net of In-Lieu Transfers	0.00%	-	41,611,045
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Ba	3.38%	2,983,321	$ 91,377,351

LCFF CALCULATOR

61721	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Liberty Union High
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2021-22 First Interim
District	Projection Type	Created by:	Liz Robbins
		Email:	robbinsl@luhsd.net
11/18/2021	Projection Date	Phone:	925-634-2166 x2030

Liberty Union High (61721)	PY2 2019-20	PY1 2020-21	CY 2021-22	CY1 2022-23	CY2 2023-24	CY3 2024-25	CY4 2025-26	2026-27
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	***20.00%***	***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%*	*65.00%*
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	**3.26%**	**0.00%**	**5.07%**	5.35%	3.50%	3.00%	0.00%	0.00%
Statutory COLA	***3.26%***	***2.31%***	***1.70%***	***5.35%***	***3.50%***	***3.00%***		
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								

Liberty Union High (61721)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
	NO	Is your district required to transfer in-lieu taxes to a charter school?						
	NO	Does your district have a necessary small school?						
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION								
Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES	YES	YES
(b) PROPERTY TAXES								
C-1 A-6 **Estimated Property Taxes (excluding RDA)**	$ 36,959,402	$ 39,056,614	$ 40,343,913	$ 40,343,913	$ 40,343,913	$ 40,343,913	$ 40,343,913	$ 40,343,913
B-5 **Redevelopment Agency Local Revenue**	$ 1,189,090	$ 1,267,132	$ 1,267,132	$ 1,267,132	$ 1,267,132	$ 1,267,132	$ 1,267,132	$ 1,267,132
Less In-Lieu transfer	$ (84,584)	$ (89,434)	$ -	$ -	$ -	$ -	$ -	$ -
Total Local Revenue	$ 38,063,908	$ 40,234,312	$ 41,611,045	$ 41,611,045	$ 41,611,045	$ 41,611,045	$ 41,611,045	$ 41,611,045
(c) OTHER LCFF ADJUSTMENTS								
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from	**lties exhibit. Adjustments 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)**	8,219	8,320						
A-1.1 / A-3.1 **District Enrollment (first prior year)**	8,320	8,304						
A-1 / A-3 **District Enrollment**	8,304	8,222	8,306	8,331	8,331	8,332	8,333	8,333
A-2.2 / A-4.2 **COE Enrollment (second prior year)**	50	56						
A-2.1 / A-4.1 **COE Enrollment (first prior year)**	56	47						
A-2 / A-4 **COE Enrollment**	47	49	49	49	49	49	49	49
Total Enrollment	8,351	8,271	8,355	8,380	8,380	8,381	8,382	8,383
B-1.2 / B-3.2 **District Unduplicated Pupil Count (second prior year)**	2,610	2,531						
B-1.1 / B-3.1 **District Unduplicated Pupil Count (first prior year)**	2,531	2,688						
B-1 / B-3 **District Unduplicated Pupil Count**	2,688	2,294	2,176	2,176	2,176	2,177	2,177	2,177
B-2.2 / B-4.2 **COE Unduplicated Pupil Count (second prior year)**	21	20						
B-2.1 / B-4.1 **COE Unduplicated Pupil Count (first prior year)**	20	20						
B-2 / B-4 **COE Unduplicated Pupil Count**	20	23	23	23	23	23	23	23
Total Unduplicated Pupil Count	2,708	2,317	2,199	2,199	2,199	2,200	2,200	2,200
	3-yr rolling 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*	*3-yr rolling percentage*
Single Year Unduplicated Pupil Percentage	32.43%	28.01%	26.32%	26.24%	26.25%	26.25%	26.25%	26.25%
C-1 Unduplicated Pupil Percentage (%)	31.57%	30.31%	28.92%	26.85%	26.27%	26.25%	26.25%	26.25%

Liberty Union High (61721)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(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 ation .									
	Current Year ADA: (P-2, Annual for Special Day Class Extended Year)								
B-1, D-6	**Grades TK-3**	-	-	-	-	-	-	-	-
B-2, D-7	**Grades 4-6**	-	-	-	-	-	-	-	-
B-3, D-8	**Grades 7-8**	-	-	-	-	-	-	-	-
B-4, D-9	**Grades 9-12**	7,838.19	7,838.19	7,641.52	7,831.14	7,831.14	7,850.00	7,850.00	7,849.00
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)								
E-1, D-17	**Grades TK-3**	-	-	-	-	-	-	-	-
E-2, D-18	**Grades 4-6**	-	-	-	-	-	-	-	-
E-3, D-19	**Grades 7-8**	-	-	-	-	-	-	-	-
E-4, D-20	**Grades 9-12**	22.10	22.10	13.00	13.00	13.00	22.00	21.99	21.99
	DISTRICT TOTAL	7,860.29	7,860.29	7,654.52	7,844.14	7,844.14	7,872.00	7,871.99	7,870.99
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)								
E-6, E-11	**Grades TK-3**	-	-	-	-	-	-	-	-
E-7, E-12	**Grades 4-6**	-	-	-	-	-	-	-	-
E-8, E-13	**Grades 7-8**	-	-	-	-	-	-	-	-
E-9, E-14	**Grades 9-12**	43.59	43.59	44.00	44.00	44.00	44.00	43.99	43.98
	COUNTY TOTAL	43.59	43.59	44.00	44.00	44.00	44.00	43.99	43.98
	RATIO: District ADA-to-Enrollment	94.66%	95.60%	92.16%	94.16%	94.16%	94.48%	94.47%	94.45%
	RATIO: County ADA-to-Enrollment	92.74%	88.96%	89.79%	89.78%	89.77%	89.76%	89.73%	89.70%

Liberty Union High (61721) - 2021-22 First Interim

11/18/21

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	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	7,903.88	7,903.88	7,903.88	7,895.19	7,895.19	7,888.14	7,888.14	7,916.00	-	-
A-2 Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	$ *1,580,776*	$ 1,580,776	$ 1,580,776	$ 1,579,038	$ 1,579,038	$ 1,577,628	$ 1,577,628	$ 1,583,200	$ -	$ -
EPA PROPORTIONATE SHARE CAP										
Adjusted Total Revenue Limit	$ *47,880,519*	$ -	$ *47,880,519*	$ *47,827,877*	$ *47,827,877*	$ *47,785,169*	$ *47,785,169*	$ *47,953,941*	$ *47,953,819*	$ *47,953,759*
Current Year Adjusted NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$ *47,880,519*	$ *47,880,520*	$ 47,880,519	$ *47,827,877*	$ 47,827,877	$ 47,785,169	$ 47,785,169	$ 47,953,941	$ 47,953,819	$ 47,953,759
B-13 Local Revenue/In-Lieu of Property Taxes	$ 38,063,908	$ 40,178,293	$ 40,234,312	$ 41,611,045	$ 41,611,045	$ 41,611,045	$ 41,611,045	$ 41,611,045	$ 41,611,045	$ 41,611,045
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	$ *9,816,611*	$ 7,702,227	$ 7,646,207	$ 6,216,832	$ 6,216,832	$ 6,174,124	$ 6,174,124	$ 6,342,896	$ 6,342,774	$ 6,342,714
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$47,880,519	*$ 47,880,520*	$47,880,519	$47,827,877	$47,827,877	$47,785,169	$47,785,169	$47,953,941	$47,953,819	$47,953,759
C-2 Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	*N/A*	70.06785065%	*N/A*	70.06785065%	*N/A*	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	$ *7,726,964*	$ 33,548,851	$ *33,548,851*	$ 33,511,965	$ *33,511,965*	$ 33,482,041	$ 33,482,041	$ 33,600,295	$ -	$ -
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)	$ *7,726,964*	$ 7,702,227	$ 7,646,207	$ 6,216,832	$ 6,216,832	$ 6,174,124	$ 6,174,124	$ 6,342,896	$ -	$ -
D-2 Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-	$-	$-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	*7,726,964*	7,702,227	7,646,207	6,216,832	6,216,832	6,174,124	6,174,124	6,342,896	-	-
D-4 Prior Year Annual Adjustment	*N/A*	*$ 15,718*	*N/A*	*$ (56,020)*	*N/A*	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	*N/A*	*$ 7,717,945*	*N/A*	$ 6,160,812	*N/A*	6,174,124	6,174,124	6,342,896	-	-
C-2 Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	*N/A*	*$ 7,646,207*	*N/A*	*$ 6,216,832*	*N/A*	*6,174,124*	*6,174,124*	*6,342,896*	-	-

Liberty Union High (61721) - 2021-22 First Interim

11/18/2021

SUMMARY OF FUNDING	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Assumptions							
COLA & Augmentation	*3.70%*	*3.26%*	*0.00%*	*5.07%*	*5.35%*	*3.50%*	*3.00%*
Base Grant Proration Factor	-	-	*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%*
LCFF Entitlement							
Base Grant	$71,247,635	$73,735,297	$73,735,297	$77,388,652	$81,452,934	$84,300,552	$87,139,328
Grade Span Adjustment	1,853,353	1,920,642	1,920,642	2,013,274	2,114,021	2,192,903	2,263,976
Supplemental Grant	4,532,261	4,776,916	4,586,263	4,592,607	4,487,545	4,544,366	4,693,673
Concentration Grant	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	148,459	148,459	148,459	148,459	148,459	148,459	148,459
Add-ons: Home-to-School Transportation	191,071	191,071	191,071	191,071	191,071	191,071	191,071
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	**$77,972,779**	**$80,772,385**	**$80,581,732**	**$84,334,063**	**$88,394,030**	**$91,377,351**	**$94,436,507**
Miscellaneous Adjustments	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-
Total LCFF Entitlement	**77,972,779**	**80,772,385**	**80,581,732**	**84,334,063**	**88,394,030**	**91,377,351**	**94,436,507**
LCFF Entitlement Per ADA	**$ 9,887**	**$ 10,219**	**$ 10,195**	**$ 10,682**	**$ 11,206**	**$ 11,584**	**$ 11,930**
Components of LCFF By Object Code							
State Aid (Object Code 8011)	$ 30,196,879	$ 34,981,513	$ 32,701,213	$ 36,506,186	$ 40,608,861	$ 43,592,182	$ 46,482,566
EPA (for LCFF Calculation purposes)	$ 12,196,086	$ 7,726,964	$ 7,646,207	$ 6,216,832	$ 6,174,124	$ 6,174,124	$ 6,342,896
Local Revenue Sources:							
Property Taxes (Object 8021 to 8089)	$ 35,650,038	$ 38,148,492	$ 40,323,746	$ 41,611,045	$ 41,611,045	$ 41,611,045	$ 41,611,045
In-Lieu of Property Taxes (Object Code 8096)	(70,224)	(84,584)	(89,434)	-	-	-	-
Property Taxes net of In-Lieu	*$ 35,579,814*	*$ 38,063,908*	*$ 40,234,312*	*$ 41,611,045*	*$ 41,611,045*	*$ 41,611,045*	*$ 41,611,045*
TOTAL FUNDING	**77,972,779**	**80,772,385**	**80,581,732**	**84,334,063**	**88,394,030**	**91,377,351**	**94,436,507**
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Excess Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total LCFF Entitlement	**77,972,779**	**80,772,385**	**80,581,732**	**84,334,063**	**88,394,030**	**91,377,351**	**94,436,507**

SUMMARY OF EPA							
% of Adjusted Revenue Limit - Annual	30.74345708%	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	30.50770954%	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	$ 12,196,086	$ 7,726,964	$ 7,646,207	$ 6,216,832	$ 6,174,124	$ 6,174,124	$ 6,342,896
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 13,087,479	$ 7,726,964	$ 7,646,207	$ 6,216,832	$ 6,174,124	$ 6,174,124	$ 6,342,896
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ 25,958.00	$ (891,393.00)	$ 15,718.00	$ (56,019.54)	$ -	$ -	$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-

LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES							
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 73,100,988	$ 75,655,939	$ 75,655,939	$ 79,401,926	$ 83,566,955	$ 86,493,455	$ 89,403,304
Supplemental and Concentration Grant funding in the LCAP year	$ 4,532,261	$ 4,776,916	$ 4,586,263	$ 4,592,607	$ 4,487,545	$ 4,544,366	$ 4,693,673
Percentage to Increase or Improve Services	6.20%	6.31%	6.06%	5.78%	5.37%	5.25%	5.25%

SUMMARY OF STUDENT POPULATION	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population							
Enrollment	8,320	8,304	8,222	8,306	8,331	8,331	8,332
COE Enrollment	56	47	49	49	49	49	49
Total Enrollment	**8,376**	**8,351**	**8,271**	**8,355**	**8,380**	**8,380**	**8,381**
Unduplicated Pupil Count	2,531	2,688	2,294	2,176	2,176	2,176	2,177
COE Unduplicated Pupil Count	20	20	23	23	23	23	23
Total Unduplicated Pupil Count	**2,551**	**2,708**	**2,317**	**2,199**	**2,199**	**2,199**	**2,200**
Rolling %, Supplemental Grant	31.0000%	31.5700%	30.3100%	28.9200%	26.8500%	26.2700%	26.2500%
Rolling %, Concentration Grant	31.0000%	31.5700%	30.3100%	28.9200%	26.8500%	26.2700%	26.2500%
SUMMARY OF LCFF ADA							
Prior Year ADA for the Hold Harmless - (net of current year charter shift)							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
LCFF Subtotal	7,729.71	7,819.53	7,838.19	7,838.19	7,641.52	7,831.14	7,831.14
NSS	7,729.71	7,819.53	7,838.19	7,838.19	7,641.52	7,831.14	7,831.14
Combined Subtotal	-	-	-	-	-	-	-
Current Year ADA	7,729.71	7,819.53	7,838.19	7,838.19	7,641.52	7,831.14	7,831.14
Grades TK-3							
Grades 4-6							
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-	-	-
NSS	7,819.53	7,838.19	7,838.19	7,641.52	7,831.14	7,831.14	7,850.00
Combined Subtotal	7,819.53	7,838.19	7,838.19	7,641.52	7,831.14	7,831.14	7,850.00
	-	-	-	-	-	-	-
Change in LCFF ADA (excludes NSS ADA)	7,819.53	7,838.19	7,838.19	7,641.52	7,831.14	7,831.14	7,850.00
	89.82 Increase	18.66 Increase	No Change	(196.67) Decline	189.62 Increase	No Change	18.86 Increase
Funded LCFF ADA for the Hold Harmless							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Subtotal	7,819.53	7,838.19	7,838.19	7,838.19	7,831.14	7,831.14	7,850.00
	7,819.53 *Current*	7,838.19 *Current*	7,838.19 *Current*	7,838.19 *Prior*	7,831.14 *Current*	7,831.14 *Current*	7,850.00 *Current*
NPS, CDS, & COE Operated							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Subtotal	67.08	65.69	65.69	57.00	57.00	57.00	66.00
ACTUAL ADA *(Current Year Only)*	67.08	65.69	65.69	57.00	57.00	57.00	66.00
Grades TK-3							
Grades 4-6							
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Actual ADA	-	-	-	-	-	-	-
TOTAL FUNDED ADA	7,886.61	7,903.88	7,903.88	7,698.52	7,888.14	7,888.14	7,916.00
	7,886.61	7,903.88	7,903.88	7,698.52	7,888.14	7,888.14	7,916.00
Grades TK-3							
Grades 4-6							
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
	7,886.61	7,903.88	7,903.88	7,895.19	7,888.14	7,888.14	7,916.00
Funded Difference (Funded ADA less Actual ADA)	**7,886.61**	**7,903.88**	**7,903.88**	**7,895.19**	**7,888.14**	**7,888.14**	**7,916.00**
	-	-	-	*196.67*	-	-	-

PER-ADA FUNDING LEVELS	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	$ 8,746	$ 9,040	$ 9,018	$ 9,452	$ 9,918	$ 10,254	$ 10,561
Grades 4-6	$ 8,040	$ 8,312	$ 8,292	$ 8,690	$ 9,120	$ 9,429	$ 9,711
Grades 7-8	$ 8,279	$ 8,558	$ 8,538	$ 8,947	$ 9,390	$ 9,708	$ 9,999
Grades 9-12	$ 9,844	$ 10,176	$ 10,152	$ 10,639	$ 11,163	$ 11,541	$ 11,887
Base Grants							
Grades TK-3	$ 7,459	$ 7,702	$ 7,702	$ 8,093	$ 8,526	$ 8,824	$ 9,089
Grades 4-6	$ 7,571	$ 7,818	$ 7,818	$ 8,215	$ 8,655	$ 8,958	$ 9,227
Grades 7-8	$ 7,796	$ 8,050	$ 8,050	$ 8,458	$ 8,911	$ 9,223	$ 9,500
Grades 9-12	$ 9,034	$ 9,329	$ 9,329	$ 9,802	$ 10,326	$ 10,687	$ 11,008
Grade Span Adjustment							
Grades TK-3	$ 776	$ 801	$ 801	$ 842	$ 887	$ 918	$ 945
Grades 9-12	$ 235	$ 243	$ 243	$ 255	$ 268	$ 278	$ 286
Prorated Base, Supplemental and Concentration Rate per ADA							
Grades TK-3		$ 8,503	$ 8,503	$ 8,935	$ 9,413	$ 9,742	$ 10,034
Grades 4-6		$ 7,818	$ 7,818	$ 8,215	$ 8,655	$ 8,958	$ 9,227
Grades 7-8		$ 8,050	$ 8,050	$ 8,458	$ 8,911	$ 9,223	$ 9,500
Grades 9-12		$ 9,572	$ 9,572	$ 10,057	$ 10,594	$ 10,965	$ 11,294
Prorated Base Grants							
Grades TK-3	$ 7,459	$ 7,702	$ 7,702	$ 8,093	$ 8,526	$ 8,824	$ 9,089
Grades 4-6	$ 7,571	$ 7,818	$ 7,818	$ 8,215	$ 8,655	$ 8,958	$ 9,227
Grades 7-8	$ 7,796	$ 8,050	$ 8,050	$ 8,458	$ 8,911	$ 9,223	$ 9,500
Grades 9-12	$ 9,034	$ 9,329	$ 9,329	$ 9,802	$ 10,326	$ 10,687	$ 11,008
Prorated Grade Span Adjustment							
Grades TK-3	$ 776	$ 801	$ 801	$ 842	$ 887	$ 918	$ 945
Grades 9-12	$ 235	$ 243	$ 243	$ 255	$ 268	$ 278	$ 286
Supplemental Grant							
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	$ 1,647	$ 1,701	$ 1,701	$ 1,787	$ 1,883	$ 1,948	$ 2,007
Grades 4-6	$ 1,514	$ 1,564	$ 1,564	$ 1,643	$ 1,731	$ 1,792	$ 1,845
Grades 7-8	$ 1,559	$ 1,610	$ 1,610	$ 1,692	$ 1,782	$ 1,845	$ 1,900
Grades 9-12	$ 1,854	$ 1,914	$ 1,914	$ 2,011	$ 2,119	$ 2,193	$ 2,259
Actual - 1.00 ADA, Local UPP as follows:	*31.00%*	*31.57%*	*30.31%*	*28.92%*	*26.85%*	*26.27%*	*26.25%*
Grades TK-3	$ 511	$ 537	$ 515	$ 517	$ 505	$ 512	$ 527
Grades 4-6	$ 469	$ 494	$ 474	$ 475	$ 465	$ 471	$ 484
Grades 7-8	$ 483	$ 508	$ 488	$ 489	$ 479	$ 485	$ 499
Grades 9-12	$ 575	$ 604	$ 580	$ 582	$ 569	$ 576	$ 593
Concentration Grant (>55% population)							
Maximum - 1.00 ADA, 100% UPP	50%	50%	50%	65%	65%	65%	65%
Grades TK-3	$ 4,118	$ 4,252	$ 4,252	$ 5,808	$ 6,118	$ 6,332	$ 6,522
Grades 4-6	$ 3,786	$ 3,909	$ 3,909	$ 5,340	$ 5,626	$ 5,823	$ 5,998
Grades 7-8	$ 3,898	$ 4,025	$ 4,025	$ 5,498	$ 5,792	$ 5,995	$ 6,175
Grades 9-12	$ 4,635	$ 4,786	$ 4,786	$ 6,537	$ 6,886	$ 7,127	$ 7,341
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Liberty Union High (61721) - 2021-22 First Interim

Charts and Graphs

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

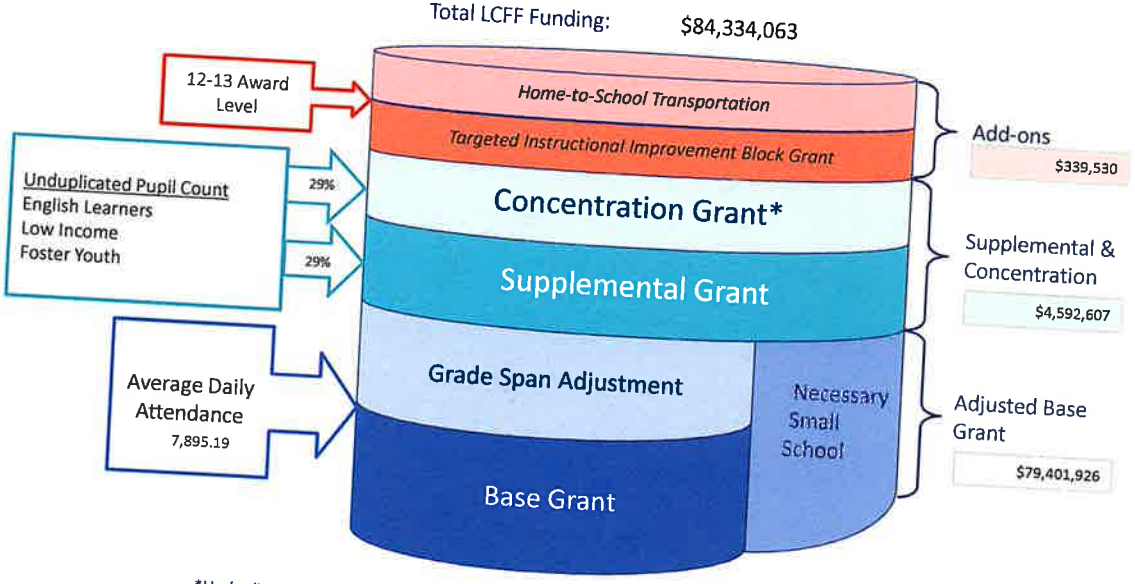
2021-22

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2021-22			
Base Grant	$ 77,388,652		7,895.19	ADA
Grade Span Adjustment	$ 2,013,274		$ 79,401,926	Adjusted Base Grant
Supplemental Grant	$ 4,592,607	29%		
Concentration Grant	$ -	29%	$ 4,592,607	Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	$ 148,459			
Add-ons: Home-to-School Transportation	$ 191,071		$ 339,530	Add-ons
Add-ons: Small School District Bus Replacement Program	$ -		$ 84,334,063	
Total	$ 84,334,063			

Total LCFF Funding: $84,334,063



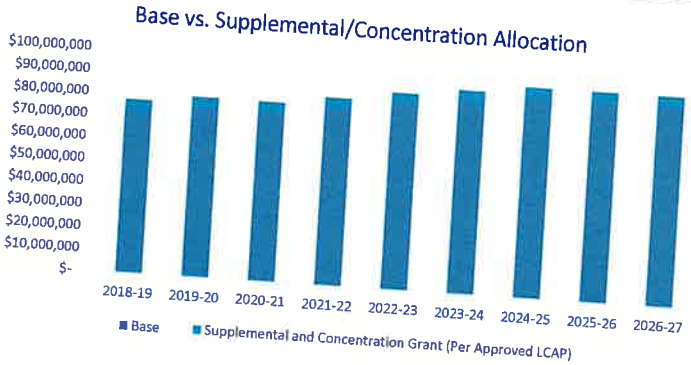
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Liberty Union High (61721) - 2021-22 First Interim

Charts and Graphs

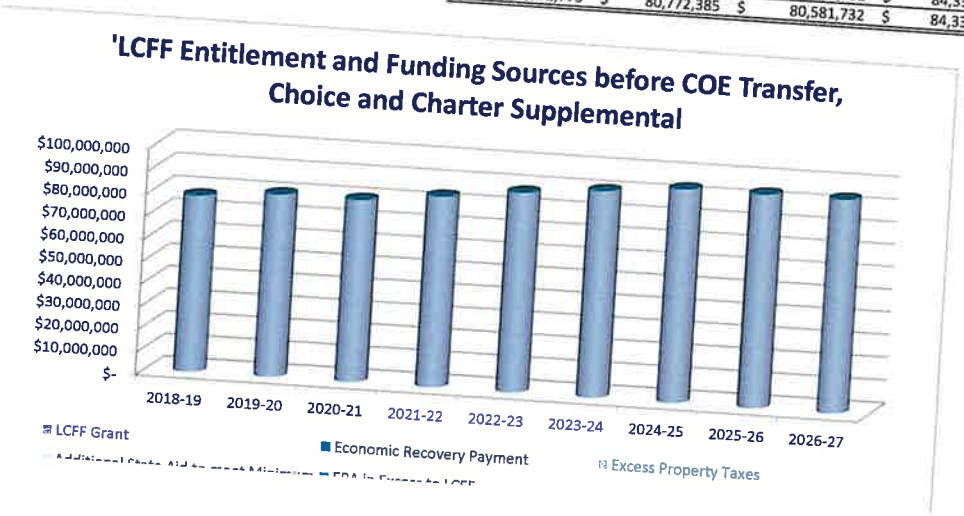
Minimum Proportionality Analysis

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Base	$ 73,100,988	$ 75,655,939	$ 75,655,939	$ 79,401,926	$ 83,566,955	$ 86,493,455	$ 89,403,304	$ 89,403,078	$ 89,402,965
Supplemental and Concentration Grant (*Per Approved LCAP*)	4,532,261	4,776,916	4,586,263	4,592,607	4,487,545	4,544,366	4,693,673	4,693,662	4,693,656
Total	$ 77,972,779	$ 80,772,385	$ 80,581,732	$ 84,334,063	$ 88,394,030	$ 91,377,351	$ 94,436,507	$ 94,436,270	$ 94,436,151



Funding Sources

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Excess Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Additional State Aid to meet Minimum	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA in Excess to LCFF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Economic Recovery Payment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LCFF Grant	$ 77,972,779	$ 80,772,385	$ 80,581,732	$ 84,334,063	$ 88,394,030	$ 91,377,351	$ 94,436,507	$ 94,436,270	$ 94,436,151
Total General Purpose Funding	$ 77,972,779	$ 80,772,385	$ 80,581,732	$ 84,334,063	$ 88,394,030	$ 91,377,351	$ 94,436,507	$ 94,436,270	$ 94,436,151



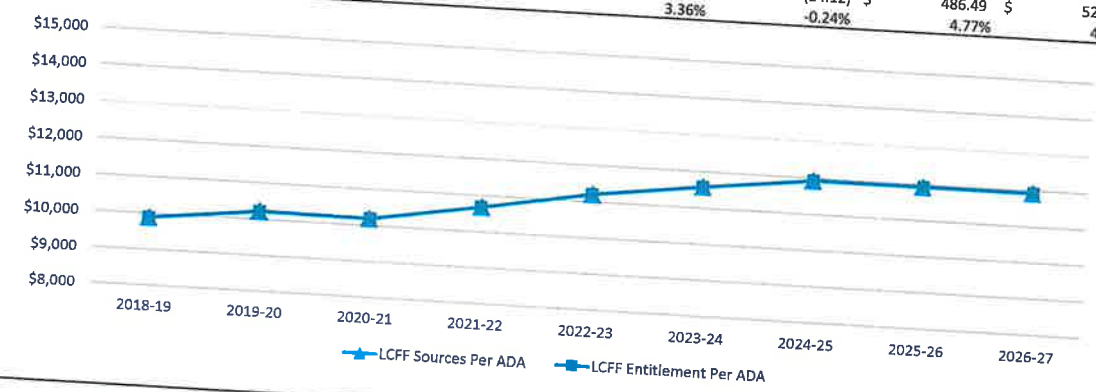
Liberty Union High (61721) - 2021-22 First Interim

Charts and Graphs

Additional State Aid to meet Minimum ■ EPA in excess to LCFF

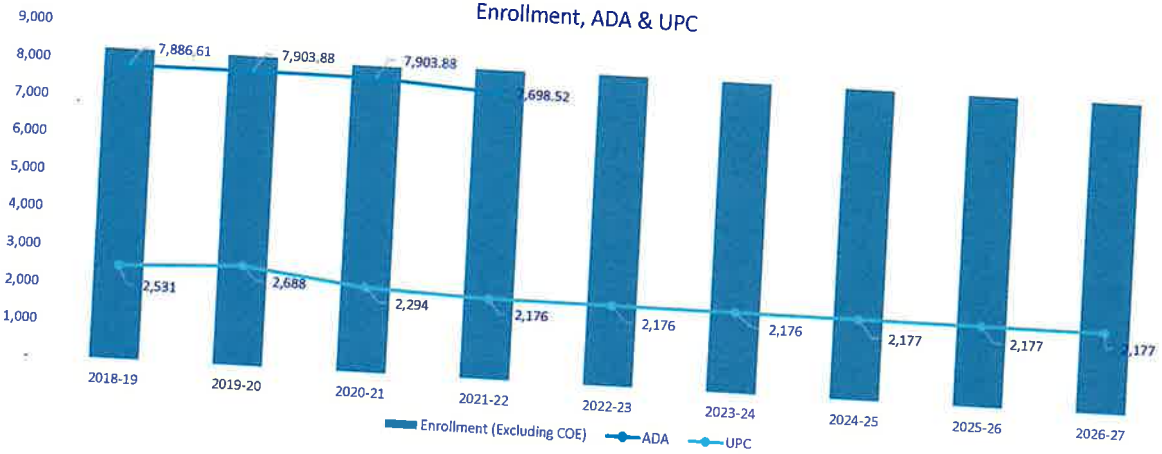
LCFF Entitlement per ADA

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Funded ADA	7,886.61	7,903.88	7,903.88	7,895.19	7,888.14	7,888.14	7,916.00	7,915.98	7,915.97
LCFF Sources per ADA	$ 9,886.73	$ 10,219.33	$ 10,195.21	$ 10,681.70	$ 11,205.94	$ 11,584.14	$ 11,929.83	$ 11,929.83	$ 11,929.83
Net Change per ADA		$ 332.60	$ (24.12)	$ 486.49	$ 524.24	$ 378.20	$ 345.68	$ 0.00	$ 0.00
Net Percent Change		3.36%	-0.24%	4.77%	4.91%	3.38%	2.98%	0.00%	0.00%
Estimated LCFF Entitlement per ADA									
Net Change per ADA	$ 9,886.73	$ 10,219.33	$ 10,195.21	$ 10,681.70	$ 11,205.94	$ 11,584.14	$ 11,929.83	$ 11,929.83	$ 11,929.83
Net Percent Change		$ 332.60	$ (24.12)	$ 486.49	$ 524.24	$ 378.20	$ 345.68	$ 0.00	$ 0.00
		3.36%	-0.24%	4.77%	4.91%	3.38%	2.98%	0.00%	0.00%



Student Summary

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment (Excluding COE)	8,320	8,304	8,222	8,306	8,331	8,331	8,332	8,333	8,333
UPC	2,531	2,688	2,294	2,176	2,176	2,176	2,177	2,177	2,177
ADA	7,886.61	7,903.88	7,903.88	7,698.52	7,888.14	7,888.14	7,916.00	7,915.98	7,914.97



2021-22 MYP First Interim	Object Code	2021-22 Original Budget	2021-22 First Interim	Year 1 2022-23	Year 2 2023-24
Revenues					
LCFF Revenue Sources	8010 - 8099	$85,751,802	$85,504,409	$89,564,376	$92,547,697
Federal Revenues	8100 - 8299	$4,573,144	$6,751,898	$7,186,792	$2,662,642
Other State Revenues	8300 - 8599	$10,766,740	$10,298,947	$9,576,228	$8,525,005
Other Local Revenues	8600 - 8799	$4,512,533	$4,854,333	$4,854,333	$4,854,333
Total Revenues		**$105,604,218**	**$107,409,587**	**$111,181,729**	**$108,589,677**
Expenditures					
Certificated Salaries	1000 - 1999	$46,168,733	$44,730,347	$46,623,739	$47,414,667
Classified Salaries	2000 - 2999	$12,704,459	$12,632,322	$12,538,320	$12,268,064
Employee Benefits	3000 - 3999	$28,464,339	$28,021,048	$29,546,916	$29,759,008
Books and Supplies	4000 - 4999	$6,588,790	$6,208,031	$3,729,043	$3,835,249
Services and Other Operating	5000 - 5999	$14,008,557	$15,234,403	$14,701,264	$15,200,162
Capital Outlay	6000 - 6900	$800,392	$2,090,845	$826,605	$826,605
Other Outgo	7000 - 7299	$4,139,085	$4,139,085	$3,193,317	$3,193,317
Direct Support/Indirect Cost	7300 - 7399	($92,000)	($122,310)	($166,825)	($166,825)
Total Expenditures		**$112,782,355**	**$112,933,772**	**$110,992,379**	**$112,330,247**
Excess (Deficiency) of Revenues Over Expenditures		**($7,178,137)**	**($5,524,185)**	**$189,350**	**($3,740,570)**
Other Financing Sources\Uses					
Interfund Transfers In	8900 - 8929	$0	$0	$0	$0
Interfund Transfers Out	7600 - 7629	$0	$0	$0	$0
All Other Financing Sources	8930 - 8979	$0	$0	$0	$0
All Other Financing Uses	7630 - 7699	$0	$0	$0	$0
Total Other Financing Sources\Uses		**$0**	**$0**	**$0**	**$0**
Net Increase (Decrease) in Fund Balance		**($7,178,137)**	**($5,524,185)**	**$189,350**	**($3,740,570)**
Fund Balance					
Beginning Fund Balance	9791	$25,560,185	$25,169,831	$17,155,449	$17,344,799
Audit Adjustments	9793	$0	($2,490,197)	$0	$0
Other Restatements	9795	$0	$0	$0	$0
Adjusted Beginning Fund Balance		$25,560,185	$22,679,634	$17,155,449	$17,344,799
Ending Fund Balance		**$18,382,049**	**$17,155,449**	**$17,344,799**	**$13,604,229**
% of EFB compared to Exp		16.30%	15.19%	15.63%	12.11%
Components of Ending Fund Balance					
Revolving Cash	9711	$10,000	$10,000	$10,000	$10,000
Legally Restricted Balance	9740 - 9759	$10,593,933	$8,278,607	$9,000,000	$5,000,000
Locally Restricted Programs & One time	9790	$300,000	$300,000	$300,000	$250,000
Reserve for textbook adoptions	9790	$0	$0	$0	$0
Reserve for Supplemental	9790	$300,000	$300,000	$300,000	$300,000
Reserve for Economic Uncertainty 3%	9789	$3,383,471	$3,388,013	$3,329,771	$3,369,907
Board Reserve for Economic Uncertainty 2%	9790	$2,255,647	$2,258,675	$2,219,848	$2,246,605
Undesignated/Unappropriated	9790	$1,538,998	$2,620,154	$2,185,180	$2,427,717
Negative Shortfall	9790	$0	$0	$0	$0
% of undesiganted compared to Exp		1.365%	2.320%	1.969%	2.161%
Fund 17 Balance		**$2,906,321**	**$2,906,321**	**$2,906,321**	**$2,906,321**

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	85,504,409.00	4.75%	89,564,376.00	3.33%	92,547,697.00
2. Federal Revenues	8100-8299	6,751,897.99	6.44%	7,186,792.00	-62.95%	2,662,642.00
3. Other State Revenues	8300-8599	10,298,947.11	-7.02%	9,576,228.00	-10.98%	8,525,004.00
4. Other Local Revenues	8600-8799	4,854,332.89	0.00%	4,854,333.00	0.00%	4,854,333.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		107,409,586.99	3.51%	111,181,729.00	-2.33%	108,589,676.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,730,347.08		46,623,739.08
b. Step & Column Adjustment				760,635.00		790,929.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,132,757.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,730,347.08	4.23%	46,623,739.08	1.70%	47,414,668.08
2. Classified Salaries						
a. Base Salaries				12,632,322.00		12,538,319.00
b. Step & Column Adjustment				110,359.00		93,616.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(204,362.00)		(363,872.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,632,322.00	-0.74%	12,538,319.00	-2.16%	12,268,063.00
3. Employee Benefits	3000-3999	28,021,048.27	5.45%	29,546,916.00	0.35%	29,649,493.00
4. Books and Supplies	4000-4999	6,208,031.22	-39.93%	3,729,043.00	2.85%	3,835,249.00
5. Services and Other Operating Expenditures	5000-5999	15,234,403.31	-3.50%	14,701,265.00	3.39%	15,200,162.00
6. Capital Outlay	6000-6999	2,090,845.43	-60.47%	826,605.00	0.00%	826,605.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,139,085.00	-22.85%	3,193,317.00	0.00%	3,193,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(122,310.00)	36.40%	(166,825.00)	0.00%	(166,825.00)
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)		112,933,772.31	-1.72%	110,992,379.08	1.11%	112,220,732.08
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,524,185.32)		189,349.92		(3,631,056.08)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		22,679,634.45		17,155,449.13		17,344,799.05
2. Ending Fund Balance (Sum lines C and D1)		17,155,449.13		17,344,799.05		13,713,742.97
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740	8,278,606.54		7,337,725.54		1,119,270.54
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	600,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,646,688.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,620,154.59		10,007,073.51		12,594,472.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,155,449.13		17,344,799.05		13,713,742.97

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,646,688.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,620,154.59		10,007,073.51		12,594,472.43
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)		8,266,842.59		10,007,073.51		12,594,472.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.32%		9.02%		11.22%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7,654.52		7,888.14		7,888.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		112,933,772.31		110,992,379.08		112,220,732.08
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)		112,933,772.31		110,992,379.08		112,220,732.08
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,388,013.17		3,329,771.37		3,366,621.96
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,388,013.17		3,329,771.37		3,366,621.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	83,225,216.00	4.88%	87,285,183.00	3.42%	90,268,504.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,707,500.00	3.00%	1,758,725.00	2.80%	1,807,969.00
4. Other Local Revenues	8600-8799	823,458.00	0.00%	823,458.00	0.00%	823,458.00
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	(17,001,987.64)	0.59%	(17,101,988.00)	2.92%	(17,601,988.00)
6. Total (Sum lines A1 thru A5c)		68,754,186.36	5.83%	72,765,378.00	3.48%	75,297,943.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,515,686.08		36,128,886.08
b. Step & Column Adjustment				613,200.00		623,011.00
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	35,515,686.08	1.73%	36,128,886.08	1.72%	36,751,897.08
2. Classified Salaries						
a. Base Salaries				7,437,273.00		7,495,682.00
b. Step & Column Adjustment				58,409.00		60,623.00
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	7,437,273.00	0.79%	7,495,682.00	0.81%	7,556,305.00
3. Employee Benefits	3000-3999	17,131,419.00	7.40%	18,398,757.00	0.96%	18,576,299.00
4. Books and Supplies	4000-4999	1,268,707.06	2.65%	1,302,328.00	2.36%	1,333,063.00
5. Services and Other Operating Expenditures	5000-5999	7,574,150.55	2.65%	7,774,866.00	2.36%	7,958,352.00
6. Capital Outlay	6000-6999	316,669.00	0.00%	316,669.00	0.00%	316,669.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,409,085.00	-67.12%	463,317.00	0.00%	463,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(245,358.00)	0.00%	(245,358.00)	0.00%	(245,358.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		70,407,631.69	1.74%	71,635,147.08	1.50%	72,710,544.08
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,653,445.33)		1,130,230.92		2,587,398.92
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		10,530,287.92		8,876,842.59		10,007,073.51
2. Ending Fund Balance (Sum lines C and D1)		8,876,842.59		10,007,073.51		12,594,472.43
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	10,000.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	600,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,646,688.00				
2. Unassigned/Unappropriated	9790	2,620,154.59		10,007,073.51		12,594,472.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,876,842.59		10,007,073.51		12,594,472.43

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,646,688.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,620,154.59		10,007,073.51		12,594,472.43
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,266,842.59		10,007,073.51		12,594,472.43

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 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,279,193.00	0.00%	2,279,193.00	0.00%	2,279,193.00
2. Federal Revenues	8100-8299	6,751,897.99	6.44%	7,186,792.00	-62.95%	2,662,642.00
3. Other State Revenues	8300-8599	8,591,447.11	-9.01%	7,817,503.00	-14.08%	6,717,035.00
4. Other Local Revenues	8600-8799	4,030,874.89	0.00%	4,030,875.00	0.00%	4,030,875.00
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	17,001,987.64	0.59%	17,101,988.00	2.92%	17,601,988.00
6. Total (Sum lines A1 thru A5c)		38,655,400.63	-0.62%	38,416,351.00	-13.34%	33,291,733.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,214,661.00		10,494,853.00
b. Step & Column Adjustment				147,435.00		167,918.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				1,132,757.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,214,661.00	13.89%	10,494,853.00	1.60%	10,662,771.00
2. Classified Salaries						
a. Base Salaries				5,195,049.00		5,042,637.00
b. Step & Column Adjustment				51,950.00		32,993.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(204,362.00)		(363,872.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,195,049.00	-2.93%	5,042,637.00	-6.56%	4,711,758.00
3. Employee Benefits	3000-3999	10,889,629.27	2.37%	11,148,159.00	-0.67%	11,073,194.00
4. Books and Supplies	4000-4999	4,939,324.16	-50.87%	2,426,715.00	3.11%	2,502,186.00
5. Services and Other Operating Expenditures	5000-5999	7,660,252.76	-9.58%	6,926,399.00	4.55%	7,241,810.00
6. Capital Outlay	6000-6999	1,774,176.43	-71.26%	509,936.00	0.00%	509,936.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,730,000.00	0.00%	2,730,000.00	0.00%	2,730,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	123,048.00	-36.18%	78,533.00	0.00%	78,533.00
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)		42,526,140.62	-7.45%	39,357,232.00	0.39%	39,510,188.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,870,739.99)		(940,881.00)		(6,218,455.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		12,149,346.53		8,278,606.54		7,337,725.54
2. Ending Fund Balance (Sum lines C and D1)		8,278,606.54		7,337,725.54		1,119,270.54
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,278,606.54		7,337,725.54		1,119,270.54
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)		8,278,606.54		7,337,725.54		1,119,270.54

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

F. ASSUMPTIONS

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

Adjustsments are do to one time money used for positions.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 15, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Liz Robbins Telephone: 925-634-2166 x2030

Title: CBO E-mail: robbinsl@luhsd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	X	
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)	7,852.20	7,851.19	7,654.52	7,851.19	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,852.20	7,851.19	7,654.52	7,851.19	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	44.00	44.00	44.00	44.00	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)	44.00	44.00	44.00	44.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,896.20	7,895.19	7,698.52	7,895.19	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			10,170,624.82	3,291,134.40	37,615,266.96	37,368,432.10	34,210,023.01	30,845,570.43	27,134,570.43	23,888,570.43
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019		1,838,348.70	1,898,568.53	5,295,748.66	3,309,027.66	3,764,000.00	3,764,000.00	3,764,000.00	3,746,000.00
Principal Apportionment	8020-8079			39,167,007.08	275,132.90	813,589.96	170,000.00	170,000.00	170,000.00	170,000.00
Property Taxes	8080-8099								390,000.00	
Miscellaneous Funds	8100-8299		0.00	272,234.00	973.95	87,516.82	750,000.00	950,000.00	900,000.00	950,000.00
Federal Revenue	8300-8599		0.00	638,033.17	2,490,197.00	518,080.20	750,000.00	850,000.00	950,000.00	950,000.00
Other State Revenue	8600-8799		88,801.72	219,685.67	469,345.74	723,522.06	400,000.00	350,000.00	375,000.00	425,000.00
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources			1,927,150.42	42,195,528.45	8,531,398.25	5,451,736.70	5,834,000.00	6,084,000.00	6,549,000.00	6,241,000.00
TOTAL RECEIPTS										
C. DISBURSEMENTS			3,414,166.11	3,774,808.98	3,621,954.35	3,657,881.34	3,917,563.88	3,650,000.00	3,650,000.00	3,900,000.00
Certificated Salaries	1000-1999		883,371.03	919,546.98	1,035,734.26	1,093,548.49	1,194,681.62	1,000,000.00	1,000,000.00	1,190,000.00
Classified Salaries	2000-2999		1,821,846.32	1,925,959.72	1,916,147.81	1,770,445.17	2,004,438.74	2,650,000.00	2,650,000.00	2,850,000.00
Employee Benefits	3000-3999		233,847.97	511,107.31	345,185.81	488,291.12	363,982.96	600,000.00	600,000.00	600,000.00
Books and Supplies	4000-4999		1,563,462.97	728,953.90	1,361,493.69	1,116,758.56	1,275,299.70	1,315,000.00	1,315,000.00	1,315,000.00
Services	5000-5999		417,062.66	11,019.00	274,581.27	83,221.11	42,485.68	180,000.00	180,000.00	180,000.00
Capital Outlay	6000-6599		472,883.78		223,135.92	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			8,806,640.84	7,871,395.89	8,778,233.11	8,610,145.79	9,198,452.58	9,795,000.00	9,795,000.00	10,435,000.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		0.00	0.00	0.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(6,879,490.42)	34,324,132.56	(246,834.86)	(3,158,409.09)	(3,364,452.58)	(3,711,000.00)	(3,246,000.00)	(4,194,000.00)
F. ENDING CASH (A + E)			3,291,134.40	37,615,266.96	37,368,432.10	34,210,023.01	30,845,570.43	27,134,570.43	23,888,570.43	19,694,570.43
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		19,694,570.43	16,405,570.43	12,730,570.43	8,510,570.43				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	3,746,000.00	3,750,000.00	3,750,000.00	4,097,324.45			42,723,018.00	42,723,018.00
Principal Apportionment	8020-8079	170,000.00	170,000.00	170,000.00	165,315.06			41,611,045.00	41,611,045.00
Property Taxes	8080-8099	390,000.00			390,346.00			1,170,346.00	1,170,346.00
Miscellaneous Funds	8100-8299	950,000.00	900,000.00	900,000.00	91,173.22			6,751,897.99	6,751,897.99
Federal Revenue	8300-8599	850,000.00	900,000.00	950,000.00	452,636.74			10,298,947.11	10,298,947.11
Other State Revenue	8600-8799	400,000.00	400,000.00	450,000.00	552,977.70			4,854,332.89	4,854,332.89
Other Local Revenue	8910-8929							0.00	0.00
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources		6,506,000.00	6,120,000.00	6,220,000.00	5,749,773.17	0.00	0.00	107,409,586.99	107,409,586.99
TOTAL RECEIPTS									
C. DISBURSEMENTS	1000-1999	3,650,000.00	3,650,000.00	3,900,000.00	3,943,972.42			44,730,347.08	44,730,347.08
Certificated Salaries	2000-2999	1,000,000.00	1,000,000.00	1,190,000.00	1,125,439.62			12,632,322.00	12,632,322.00
Classified Salaries	3000-3999	2,650,000.00	2,650,000.00	2,850,000.00	2,282,210.51			28,021,048.27	28,021,048.27
Employee Benefits	4000-4999	600,000.00	600,000.00	600,000.00	665,616.05			6,208,031.22	6,208,031.22
Books and Supplies	5000-5999	1,315,000.00	1,315,000.00	1,315,000.00	1,298,434.49			15,234,403.31	15,234,403.31
Services	6000-6599	180,000.00	180,000.00	185,000.00	177,475.71			2,090,845.43	2,090,845.43
Capital Outlay	7000-7499	400,000.00	400,000.00	400,000.00	120,755.30			4,016,775.00	4,016,775.00
Other Outgo	7600-7629							0.00	0.00
Interfund Transfers Out	7630-7699							0.00	0.00
All Other Financing Uses		9,795,000.00	9,795,000.00	10,440,000.00	9,613,904.10	0.00	0.00	112,933,772.31	112,933,772.31
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows	9111-9199								
Cash Not In Treasury	9200-9299							0.00	
Accounts Receivable	9310							0.00	
Due From Other Funds	9320							0.00	
Stores	9330							0.00	
Prepaid Expenditures	9340							0.00	
Other Current Assets	9490							0.00	
Deferred Outflows of Resources								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows	9500-9599							0.00	
Accounts Payable	9610							0.00	
Due To Other Funds	9640							0.00	
Current Loans	9650							0.00	
Unearned Revenues	9690							0.00	
Deferred Inflows of Resources								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating	9910								
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)		(3,289,000.00)	(3,675,000.00)	(4,220,000.00)	(3,864,130.93)	0.00	0.00	(5,524,185.32)	(5,524,185.32)
F. ENDING CASH (A + E)		16,405,570.43	12,730,570.43	8,510,570.43	4,646,439.50				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,646,439.50	

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019									
Principal Apportionment	8020-8079									
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299									
Federal Revenue	8300-8599									
Other State Revenue	8600-8799									
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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			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									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	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)			4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50
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		4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
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								
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								
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)		4,646,439.50	4,646,439.50	4,646,439.50	4,646,439.50				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,646,439.50	

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2021-22 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	112,933,772.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,825,359.76
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	1,375,839.43
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,409,085.00
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 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	323,352.87
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,108,277.30
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	402,450.71
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				102,402,585.96

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)*		7,698.52
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,301.59

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.)	89,052,783.42	11,266.97
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)	89,052,783.42	11,266.97
B. Required effort (Line A.2 times 90%)	80,147,505.08	10,140.27
C. Current year expenditures (Line I.E and Line II.B)	102,402,585.96	13,301.59
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) — 1,997,569.00
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) — 83,321,396.35

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) — 2.40%

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)	3,522,871.42
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	30,000.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,200.00
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)	227,885.62
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)	3,837,957.04
9.	Carry-Forward Adjustment (Part IV, Line F)	(943,598.82)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,894,358.22
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	73,333,849.73
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,035,554.23
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,086,564.50
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
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)	608,946.00
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	83,812.00
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)	9,267,348.38
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)	2,355,809.00
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,144,188.62
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)	948,457.71
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)	107,864,530.17
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)	3.56%
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)	2.68%

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)**	3,837,957.04
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	449,873.85
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.85%) times Part III, Line B19); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.85%) times Part III, Line B19); zero if positive	(943,598.82)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(943,598.82)

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:	2.68%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-471,799.41) is applied to the current year calculation and the remainder ($-471,799.41) is deferred to one or more future years:	3.12%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-314,532.94) is applied to the current year calculation and the remainder ($-629,065.88) is deferred to one or more future years:	3.27%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(943,598.82)

Approved indirect cost rate: 4.85%
Highest rate used in any program: 4.85%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	559,870.96	27,150.00	4.85%
01	3182	316,836.46	15,360.00	4.85%
01	3212	949,297.00	44,515.00	4.69%
01	3550	113,778.00	5,518.00	4.85%
01	4035	183,042.63	8,870.00	4.85%
01	4127	85,110.66	4,125.00	4.85%
01	4201	10,028.66	485.00	4.84%
01	4203	63,023.65	3,055.00	4.85%
01	6385	115,019.88	5,575.00	4.85%
01	7220	115,516.91	5,440.00	4.71%
01	7311	32,430.68	1,570.00	4.84%
01	7370	32,115.00	1,385.00	4.31%
11	3905	109,431.00	5,300.00	4.84%
11	3913	64,325.00	3,115.00	4.84%
11	3926	32,343.00	1,565.00	4.84%
11	6391	1,285,165.00	62,330.00	4.85%
13	5310	948,457.71	40,000.00	4.22%

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	7,852.00	7,851.19		
Charter School	0.00	0.00		
Total ADA	**7,852.00**	**7,851.19**	**0.0%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	7,728.00	7,800.00		
Charter School				
Total ADA	**7,728.00**	**7,800.00**	**0.9%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	7,677.00	7,728.00		
Charter School				
Total ADA	**7,677.00**	**7,728.00**	**0.7%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22)				
District Regular	8,162	8,222		
Charter School				
Total Enrollment	**8,162**	**8,222**	**0.7%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	8,074	8,162		
Charter School				
Total Enrollment	**8,074**	**8,162**	**1.1%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	8,020	8,074		
Charter School				
Total Enrollment	**8,020**	**8,074**	**0.7%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	7,835	8,320	
Charter School			
Total ADA/Enrollment	**7,835**	**8,320**	**94.2%**
Second Prior Year (2019-20)			
District Regular	7,860	8,304	
Charter School			
Total ADA/Enrollment	**7,860**	**8,304**	**94.7%**
First Prior Year (2020-21)			
District Regular	7,860	8,222	
Charter School	0		
Total ADA/Enrollment	**7,860**	**8,222**	**95.6%**
		Historical Average Ratio:	94.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.3%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	7,655	8,222		
Charter School	0			
Total ADA/Enrollment	**7,655**	**8,222**	**93.1%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	7,888	8,162		
Charter School				
Total ADA/Enrollment	**7,888**	**8,162**	**96.6%**	**Not Met**
2nd Subsequent Year (2023-24)				
District Regular	7,888	8,074		
Charter School				
Total ADA/Enrollment	**7,888**	**8,074**	**97.7%**	**Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation: (required if NOT met)

PRior two years are lower than normal P-2 ADA. Will monitor closely for 1st and 2nd Subsequent Years and adjust at Second Interim.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2021-22)	84,581,456.00	84,334,063.00	-0.3%	Met
1st Subsequent Year (2022-23)	86,523,966.00	88,394,030.00	2.2%	Not Met
2nd Subsequent Year (2023-24)	87,839,715.00	91,377,951.00	4.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The LAO released a new higher COLA of 2.5% for 2022-23 above what was used for Budget Adoption.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2018-19)	53,831,712.52	65,327,028.92	82.4%
Second Prior Year (2019-20)	54,999,042.28	64,871,779.15	84.8%
First Prior Year (2020-21)	54,638,513.93	64,326,465.09	84.9%
		Historical Average Ratio:	84.0%

	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):	**81.0% to 87.0%**	**81.0% to 87.0%**	**81.0% to 87.0%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2021-22)	60,084,378.08	70,407,631.69	85.3%	Met
1st Subsequent Year (2022-23)	62,023,325.08	71,635,147.08	86.6%	Met
2nd Subsequent Year (2023-24)	62,884,501.08	72,710,544.08	86.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	4,573,144.17	6,751,897.99	47.6%	Yes
1st Subsequent Year (2022-23)	2,481,791.00	7,186,792.00	189.6%	Yes
2nd Subsequent Year (2023-24)	2,509,090.00	2,662,642.00	6.1%	Yes

Explanation: (required if Yes)
The One time federal revenue will be deferred and spent in 1st and 2nd Subsequent Years and adjustments have been made accordingly.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	10,766,739.52	10,298,947.11	-4.3%	No
1st Subsequent Year (2022-23)	8,279,806.00	9,576,228.00	15.7%	Yes
2nd Subsequent Year (2023-24)	8,511,640.00	8,525,004.00	0.2%	No

Explanation: (required if Yes)
The One time state revenue will be deferred and spent in 1st and 2nd Subsequent Years and adjustments have been made accordingly.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	4,512,532.87	4,854,332.89	7.6%	Yes
1st Subsequent Year (2022-23)	4,512,533.00	4,854,333.00	7.6%	Yes
2nd Subsequent Year (2023-24)	4,512,533.00	4,854,333.00	7.6%	Yes

Explanation: (required if Yes)
Increases to SELPA and Leases and Rental revenue were made to more accurately reflect what is expected.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	6,588,790.49	6,208,031.22	-5.8%	Yes
1st Subsequent Year (2022-23)	2,798,609.00	3,729,043.00	33.2%	Yes
2nd Subsequent Year (2023-24)	2,669,477.00	3,835,249.00	43.7%	Yes

Explanation: (required if Yes)
Expenditures are budgeted to acording to the when the one time revenue is booked.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	14,008,556.92	15,234,403.31	8.8%	Yes
1st Subsequent Year (2022-23)	13,970,258.00	14,701,265.00	5.2%	Yes
2nd Subsequent Year (2023-24)	14,074,420.00	15,200,162.00	8.0%	Yes

Explanation: (required if Yes)
Expenditures are budgeted to acording to the when the one time revenue is booked.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	19,852,416.56	21,905,177.99	10.3%	Not Met
1st Subsequent Year (2022-23)	15,274,130.00	21,617,353.00	41.5%	Not Met
2nd Subsequent Year (2023-24)	15,533,263.00	16,041,979.00	3.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	20,597,347.41	21,442,434.53	4.1%	Met
1st Subsequent Year (2022-23)	16,768,867.00	18,430,308.00	9.9%	Not Met
2nd Subsequent Year (2023-24)	16,743,897.00	19,035,411.00	13.7%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)
The One time federal revenue will be deferred and spent in 1st and 2nd Subsequent Years and adjustments have been made accordingly.

Explanation: Other State Revenue (linked from 6A if NOT met)
The One time state revenue will be deferred and spent in 1st and 2nd Subsequent Years and adjustments have been made accordingly.

Explanation: Other Local Revenue (linked from 6A if NOT met)
Increases to SELPA and Leases and Rental revenue were made to more accurately reflect what is expected.

1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met)
Expenditures are budgeted to acording to the when the one time revenue is booked.

Explanation: Services and Other Exps (linked from 6A if NOT met)
Expenditures are budgeted to acording to the when the one time revenue is booked.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,259,706.62	3,330,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		3,330,000.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.3%	9.0%	11.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**2.4%**	**3.0%**	**3.7%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2021-22)	(1,653,445.33)	70,407,631.69	2.3%	Met
1st Subsequent Year (2022-23)	1,130,230.92	71,635,147.08	N/A	Met
2nd Subsequent Year (2023-24)	2,587,398.92	72,710,544.08	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 MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	17,155,449.13	Met
1st Subsequent Year (2022-23)	17,344,799.05	Met
2nd Subsequent Year (2023-24)	13,713,742.97	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	4,646,439.50	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,655	7,888	7,888
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	112,933,772.31	110,992,379.08	112,220,732.08
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	112,933,772.31	110,992,379.08	112,220,732.08
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,388,013.17	3,329,771.37	3,366,621.96
6. Reserve Standard - by Amount ($71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**3,388,013.17**	**3,329,771.37**	**3,366,621.96**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,646,688.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,620,154.59	10,007,073.51	12,594,472.43
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,266,842.59	10,007,073.51	12,594,472.43
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.32%	9.02%	11.22%
District's Reserve Standard (Section 10B, Line 7):	**3,388,013.17**	**3,329,771.37**	**3,366,621.96**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -$20,000 to +$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(16,616,416.45)	(17,001,987.64)	2.3%	385,571.19	Met
1st Subsequent Year (2022-23)	(16,716,416.00)	(17,101,988.00)	2.3%	385,572.00	Met
2nd Subsequent Year (2023-24)	(17,216,416.00)	(17,601,988.00)	2.2%	385,572.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	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 budget adoption that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	9	Fund 01	La Paloma	4,169,856
Certificates of Participation	2	Fund 25	Heritage	740,692
General Obligation Bonds	29	Fund 51	Measure U	80,920,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

	1	Fund 01	Technology Upgrade	945,766
TOTAL:				86,776,314

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	463,317	463,317	463,317	463,317
Certificates of Participation	370,346	370,346	0	0
General Obligation Bonds	6,274,063	6,406,963	6,484,388	6,555,913
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

	945,766			
Total Annual Payments:	8,053,492	7,240,626	6,947,705	7,019,230
Has total annual payment increased over prior year (2020-21)?		No	No	No

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?

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

   No

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

   n/a

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

   n/a

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	15,081,718.00	15,081,718.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	15,081,718.00	15,081,718.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 20, 2019	June 20 2019

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		
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)	319,552.00	319,552.00
1st Subsequent Year (2022-23)	200,000.00	200,000.00
2nd Subsequent Year (2023-24)	200,000.00	200,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	351,057.00	351,057.00
1st Subsequent Year (2022-23)	420,980.00	420,980.00
2nd Subsequent Year (2023-24)	472,992.00	472,992.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	21	21
1st Subsequent Year (2022-23)	21	21
2nd Subsequent Year (2023-24)	21	21

4. Comments:

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

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

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

   No

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

   n/a

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

   n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption? Yes

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	403.8	414.0	414.0	414.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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