



**CAJON VALLEY**  
UNION SCHOOL DISTRICT

# 2021-22 ADOPTED BUDGET



# 2021-22 FIRST INTERIM REPORT

State SACS and District Schedules for  
First Interim Financial Report  
December 14, 2021

# GENERAL FUND

2021-22 FIRST INTERIM BUDGET

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	159,586,236.00	159,586,236.00	36,526,066.08	169,986,779.00	10,400,543.00	6.5%
2) Federal Revenue		8100-8299	656,916.00	656,916.00	6,634.56	6,634.56	(650,281.44)	-99.0%
3) Other State Revenue		8300-8599	2,762,035.00	2,762,035.00	0.00	2,783,888.00	21,853.00	0.8%
4) Other Local Revenue		8600-8799	9,011,034.00	9,011,034.00	1,762,951.43	8,245,782.48	(765,251.52)	-8.5%
5) TOTAL, REVENUES			172,016,221.00	172,016,221.00	38,295,652.07	181,023,084.04		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	57,358,680.13	57,358,680.13	17,071,235.35	60,395,137.38	(3,036,457.25)	-5.3%
2) Classified Salaries		2000-2999	20,650,971.15	20,650,971.15	6,024,862.46	21,868,241.84	(1,217,270.69)	-5.9%
3) Employee Benefits		3000-3999	32,666,503.80	32,666,503.80	8,851,057.29	33,129,918.87	(463,415.07)	-1.4%
4) Books and Supplies		4000-4999	3,230,221.00	3,230,221.00	1,339,621.05	8,881,783.43	(5,651,562.43)	-175.0%
5) Services and Other Operating Expenditures		5000-5999	12,181,145.70	12,181,145.70	4,601,839.49	15,769,639.20	(3,588,493.50)	-29.5%
6) Capital Outlay		6000-6999	283,017.00	283,017.00	94,285.94	1,112,268.25	(829,251.25)	-293.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	70,749.47	110,805.47	(110,805.47)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,220,207.51)	(2,220,207.51)	0.00	(3,615,553.95)	1,395,346.44	-62.8%
9) TOTAL, EXPENDITURES			124,150,331.27	124,150,331.27	38,053,651.05	137,652,240.49		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			47,865,889.73	47,865,889.73	242,001.02	43,370,843.55		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,500.00	18,500.00	0.00	8,500.00	(10,000.00)	-54.1%
b) Transfers Out		7600-7629	1,113,656.00	1,113,656.00	0.00	1,113,656.00	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	(43,522,333.33)	(43,522,333.33)	0.00	(45,438,262.14)	(1,915,928.81)	4.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,617,489.33)	(44,617,489.33)	0.00	(46,543,418.14)		

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,248,400.40	3,248,400.40	242,001.02	(3,172,574.59)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,983,283.72	49,983,283.72		49,983,283.72	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)			49,983,283.72	49,983,283.72		49,983,283.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,983,283.72	49,983,283.72		49,983,283.72		
2) Ending Balance, June 30 (E + F1e)			53,231,684.12	53,231,684.12		46,810,709.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	247,099.58	247,099.58		247,099.58		
Prepaid Items		9713	168,839.83	168,839.83		168,839.83		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,330,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,010,594.43	7,010,594.43		8,204,005.95		
Unassigned/Unappropriated Amount		9790	45,655,150.28	45,655,150.28		34,710,763.77		

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<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	96,740,089.00	96,740,089.00	27,724,764.00	90,511,956.00	(6,228,133.00)	-6.4%
Education Protection Account State Aid - Current Year		8012	28,652,887.00	28,652,887.00	9,270,649.00	44,636,249.00	15,983,362.00	55.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	214,191.00	214,191.00	0.00	214,191.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,904,141.00	35,904,141.00	49,493.68	35,946,605.00	42,464.00	0.1%
Unsecured Roll Taxes		8042	1,111,397.00	1,111,397.00	971,409.22	1,111,614.00	217.00	0.0%
Prior Years' Taxes		8043	15,638.00	15,638.00	10,220.58	2,312.00	(13,326.00)	-85.2%
Supplemental Taxes		8044	1,848,928.00	1,848,928.00	406,086.88	1,986,792.00	137,864.00	7.5%
Education Revenue Augmentation Fund (ERAF)		8045	(35,520.00)	(35,520.00)	0.00	50,138.00	85,658.00	-241.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,787,146.00	2,787,146.00	0.00	2,859,839.00	72,693.00	2.6%
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			167,238,897.00	167,238,897.00	38,432,623.36	177,319,696.00	10,080,799.00	6.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,652,661.00)	(7,652,661.00)	(1,906,557.28)	(7,332,917.00)	319,744.00	-4.2%
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			159,586,236.00	159,586,236.00	36,526,066.08	169,986,779.00	10,400,543.00	6.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	6,916.00	6,916.00	6,634.56	6,634.56	(281.44)	-4.1%
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						

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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	650,000.00	650,000.00	0.00	0.00	(650,000.00)	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>656,916.00</b>	<b>656,916.00</b>	<b>6,634.56</b>	<b>6,634.56</b>	<b>(650,281.44)</b>	<b>-99.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	503,808.00	503,808.00	0.00	503,808.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,258,227.00	2,258,227.00	0.00	2,280,080.00	21,853.00	1.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,762,035.00</b>	<b>2,762,035.00</b>	<b>0.00</b>	<b>2,783,888.00</b>	<b>21,853.00</b>	<b>0.8%</b>

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	25,000.00	25,000.00	27,334.91	35,000.00	10,000.00	40.0%
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	44,051.00	44,051.00	22,824.18	44,051.00	0.00	0.0%
Interest		8660	700,000.00	700,000.00	78,418.01	700,000.00	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	50,000.00	50,000.00	23,797.25	50,796.00	796.00	1.6%
Interagency Services		8677	4,029,500.00	4,029,500.00	923.51	3,033,912.00	(995,588.00)	-24.7%
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	4,162,483.00	4,162,483.00	1,609,653.57	4,382,023.48	219,540.48	5.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,011,034.00</b>	<b>9,011,034.00</b>	<b>1,762,951.43</b>	<b>8,245,782.48</b>	<b>(765,251.52)</b>	<b>-8.5%</b>
<b>TOTAL, REVENUES</b>			<b>172,016,221.00</b>	<b>172,016,221.00</b>	<b>38,295,652.07</b>	<b>181,023,084.04</b>	<b>9,006,863.04</b>	<b>5.2%</b>

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Certificated Teachers' Salaries		1100	46,032,994.00	46,032,994.00	13,433,995.18	48,500,057.08	(2,467,063.08)	-5.4%
Certificated Pupil Support Salaries		1200	4,353,214.13	4,353,214.13	1,211,235.40	4,437,600.31	(84,386.18)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,729,618.00	6,729,618.00	2,338,505.78	7,054,806.21	(325,188.21)	-4.8%
Other Certificated Salaries		1900	242,854.00	242,854.00	87,498.99	402,673.78	(159,819.78)	-65.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>57,358,680.13</b>	<b>57,358,680.13</b>	<b>17,071,235.35</b>	<b>60,395,137.38</b>	<b>(3,036,457.25)</b>	<b>-5.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,377,236.00	1,377,236.00	287,853.09	1,468,240.00	(91,004.00)	-6.6%
Classified Support Salaries		2200	8,543,459.59	8,543,459.59	2,394,303.18	8,798,802.18	(255,342.59)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	2,572,792.00	2,572,792.00	919,345.83	2,717,825.00	(145,033.00)	-5.6%
Clerical, Technical and Office Salaries		2400	7,147,768.89	7,147,768.89	2,119,575.75	7,512,429.78	(364,660.89)	-5.1%
Other Classified Salaries		2900	1,009,714.67	1,009,714.67	303,784.61	1,370,944.88	(361,230.21)	-35.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,650,971.15</b>	<b>20,650,971.15</b>	<b>6,024,862.46</b>	<b>21,868,241.84</b>	<b>(1,217,270.69)</b>	<b>-5.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,650,028.00	9,650,028.00	2,824,586.15	9,884,808.68	(234,780.68)	-2.4%
PERS		3201-3202	4,790,866.00	4,790,866.00	1,258,748.26	4,756,858.76	34,007.24	0.7%
OASDI/Medicare/Alternative		3301-3302	2,423,574.86	2,423,574.86	684,222.42	2,530,102.67	(106,527.81)	-4.4%
Health and Welfare Benefits		3401-3402	10,984,831.00	10,984,831.00	2,724,902.03	10,953,616.17	31,214.83	0.3%
Unemployment Insurance		3501-3502	953,809.06	953,809.06	115,389.19	956,376.55	(2,567.49)	-0.3%
Workers' Compensation		3601-3602	2,696,540.88	2,696,540.88	801,635.35	2,854,341.39	(157,800.51)	-5.9%
OPEB, Allocated		3701-3702	1,146,939.00	1,146,939.00	426,827.77	1,162,469.65	(15,530.65)	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,915.00	19,915.00	14,746.12	31,345.00	(11,430.00)	-57.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>32,666,503.80</b>	<b>32,666,503.80</b>	<b>8,851,057.29</b>	<b>33,129,918.87</b>	<b>(463,415.07)</b>	<b>-1.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,373.00	2,373.00	0.00	0.00	2,373.00	100.0%
Books and Other Reference Materials		4200	7,291.00	7,291.00	5,570.72	766,859.73	(759,568.73)	-10417.9%
Materials and Supplies		4300	2,848,734.00	2,848,734.00	897,766.11	4,849,706.71	(2,000,972.71)	-70.2%
Noncapitalized Equipment		4400	371,823.00	371,823.00	436,284.22	3,265,216.99	(2,893,393.99)	-778.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,230,221.00</b>	<b>3,230,221.00</b>	<b>1,339,621.05</b>	<b>8,881,783.43</b>	<b>(5,651,562.43)</b>	<b>-175.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	295,526.00	295,526.00	87,759.31	401,266.23	(105,740.23)	-35.8%
Dues and Memberships		5300	85,130.00	85,130.00	55,264.55	79,665.00	5,465.00	6.4%
Insurance		5400-5450	1,400,000.00	1,400,000.00	1,375,461.78	1,400,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,117,330.00	3,117,330.00	1,187,479.01	3,117,330.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	780,361.00	780,361.00	146,111.90	800,148.75	(19,787.75)	-2.5%
Transfers of Direct Costs		5710	(125,946.00)	(125,946.00)	(95,778.55)	(240,679.64)	114,733.64	-91.1%
Transfers of Direct Costs - Interfund		5750	(28,704.00)	(28,704.00)	(10,641.15)	(39,948.18)	11,244.18	-39.2%
Professional/Consulting Services and Operating Expenditures		5800	4,785,533.70	4,785,533.70	1,460,178.77	8,354,324.32	(3,568,790.62)	-74.6%
Communications		5900	1,871,915.00	1,871,915.00	396,003.87	1,897,532.72	(25,617.72)	-1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,181,145.70</b>	<b>12,181,145.70</b>	<b>4,601,839.49</b>	<b>15,769,639.20</b>	<b>(3,588,493.50)</b>	<b>-29.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	283,017.00	283,017.00	94,285.94	1,059,568.25	(776,551.25)	-274.4%
Equipment Replacement		6500	0.00	0.00	0.00	52,700.00	(52,700.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			283,017.00	283,017.00	94,285.94	1,112,268.25	(829,251.25)	-293.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	34,944.00	75,000.00	(75,000.00)	New
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	35,805.47	35,805.47	(35,805.47)	New
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	70,749.47	110,805.47	(110,805.47)	New
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,597,168.80)	(1,597,168.80)	0.00	(3,145,002.30)	1,547,833.50	-96.9%
Transfers of Indirect Costs - Interfund		7350	(623,038.71)	(623,038.71)	0.00	(470,551.65)	(152,487.06)	24.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,220,207.51)	(2,220,207.51)	0.00	(3,615,553.95)	1,395,346.44	-62.8%
TOTAL, EXPENDITURES			124,150,331.27	124,150,331.27	38,053,651.05	137,652,240.49	(13,501,909.22)	-10.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,500.00	18,500.00	0.00	8,500.00	(10,000.00)	-54.1%
(a) TOTAL, INTERFUND TRANSFERS IN			18,500.00	18,500.00	0.00	8,500.00	(10,000.00)	-54.1%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,113,656.00	1,113,656.00	0.00	1,113,656.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,113,656.00	1,113,656.00	0.00	1,113,656.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(43,522,333.33)	(43,522,333.33)	0.00	(45,438,262.14)	(1,915,928.81)	4.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(43,522,333.33)	(43,522,333.33)	0.00	(45,438,262.14)	(1,915,928.81)	4.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(44,617,489.33)	(44,617,489.33)	0.00	(46,543,418.14)	(1,925,928.81)	4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,043,222.00	1,043,222.00	0.00	1,054,105.00	10,883.00	1.0%
2) Federal Revenue		8100-8299	23,676,039.00	23,676,039.00	6,584,271.90	38,046,137.93	14,370,098.93	60.7%
3) Other State Revenue		8300-8599	18,167,833.94	18,167,833.94	2,990,884.17	30,413,109.32	12,245,275.38	67.4%
4) Other Local Revenue		8600-8799	13,627,389.54	13,627,389.54	3,219,521.61	16,007,661.15	2,380,271.61	17.5%
5) TOTAL, REVENUES			56,514,484.48	56,514,484.48	12,794,677.68	85,521,013.40		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	35,339,668.95	35,339,668.95	8,664,944.73	35,035,692.39	303,976.56	0.9%
2) Classified Salaries		2000-2999	24,435,262.02	24,435,262.02	5,806,918.97	25,636,779.76	(1,201,517.74)	-4.9%
3) Employee Benefits		3000-3999	32,400,821.67	32,400,821.67	5,088,672.78	32,815,496.00	(414,674.33)	-1.3%
4) Books and Supplies		4000-4999	3,171,292.51	3,171,292.51	2,806,302.30	15,469,810.30	(12,298,517.79)	-387.8%
5) Services and Other Operating Expenditures		5000-5999	7,922,120.80	7,922,120.80	3,674,834.57	15,084,843.96	(7,162,723.16)	-90.4%
6) Capital Outlay		6000-6999	2,265,000.00	2,265,000.00	774,446.47	6,222,184.76	(3,957,184.76)	-174.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,291,159.00	1,291,159.00	22,458.34	1,291,159.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,597,168.80	1,597,168.80	0.00	3,145,002.30	(1,547,833.50)	-96.9%
9) TOTAL, EXPENDITURES			108,422,493.75	108,422,493.75	26,838,578.16	134,700,968.47		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(51,908,009.27)	(51,908,009.27)	(14,043,900.48)	(49,179,955.07)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	43,522,333.33	43,522,333.33	0.00	45,438,262.14	1,915,928.81	4.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,522,333.33	43,522,333.33	0.00	45,438,262.14		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,385,675.94)	(8,385,675.94)	(14,043,900.48)	(3,741,692.93)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,046,812.11	15,046,812.11		15,046,812.11	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)			15,046,812.11	15,046,812.11		15,046,812.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,046,812.11	15,046,812.11		15,046,812.11		
2) Ending Balance, June 30 (E + F1e)			6,661,136.17	6,661,136.17		11,305,119.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,457,938.06	9,457,938.06		11,305,119.18		
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	(2,796,801.89)	(2,796,801.89)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,043,222.00	1,043,222.00	0.00	1,054,105.00	10,883.00	1.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,043,222.00</b>	<b>1,043,222.00</b>	<b>0.00</b>	<b>1,054,105.00</b>	<b>10,883.00</b>	<b>1.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,504,484.00	3,504,484.00	0.00	3,334,063.00	(170,421.00)	-4.9%
Special Education Discretionary Grants		8182	410,785.00	410,785.00	0.00	364,716.00	(46,069.00)	-11.2%
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	6,212,665.00	6,212,665.00	1,315,290.09	7,971,953.09	1,759,288.09	28.3%
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	847,041.00	847,041.00	346,608.28	1,210,909.28	363,868.28	43.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	600,000.00	600,000.00	253,915.15	1,022,361.00	422,361.00	70.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	452,177.00	452,177.00	89,374.31	739,190.31	287,013.31	63.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,648,887.00	11,648,887.00	4,579,084.07	23,402,945.25	11,754,058.25	100.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>23,676,039.00</b>	<b>23,676,039.00</b>	<b>6,584,271.90</b>	<b>38,046,137.93</b>	<b>14,370,098.93</b>	<b>60.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	893,841.00	893,841.00	260,410.00	893,841.00	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 Materis		8560	737,687.00	737,687.00	0.00	909,234.49	171,547.49	23.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	98,265.00	98,265.00	49,132.56	98,265.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,438,040.94	16,438,040.94	2,681,341.61	28,511,768.83	12,073,727.89	73.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,167,833.94</b>	<b>18,167,833.94</b>	<b>2,990,884.17</b>	<b>30,413,109.32</b>	<b>12,245,275.38</b>	<b>67.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,660,062.54	3,660,062.54	0.00	3,996,634.62	336,572.08	9.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	240,732.00	240,732.00	47,485.61	978,310.53	737,578.53	306.4%
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	9,726,595.00	9,726,595.00	3,172,036.00	11,032,716.00	1,306,121.00	13.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,627,389.54</b>	<b>13,627,389.54</b>	<b>3,219,521.61</b>	<b>16,007,661.15</b>	<b>2,380,271.61</b>	<b>17.5%</b>
<b>TOTAL, REVENUES</b>			<b>56,514,484.48</b>	<b>56,514,484.48</b>	<b>12,794,677.68</b>	<b>85,521,013.40</b>	<b>29,006,528.92</b>	<b>51.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	30,705,752.43	30,705,752.43	6,865,040.88	29,295,459.25	1,410,293.18	4.6%
Certificated Pupil Support Salaries		1200	1,268,389.52	1,268,389.52	376,432.28	1,425,584.63	(157,195.11)	-12.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,224,294.00	2,224,294.00	1,137,039.82	3,339,974.81	(1,115,680.81)	-50.2%
Other Certificated Salaries		1900	1,141,233.00	1,141,233.00	286,431.75	974,673.70	166,559.30	14.6%
TOTAL, CERTIFICATED SALARIES			35,339,668.95	35,339,668.95	8,664,944.73	35,035,692.39	303,976.56	0.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	17,810,106.69	17,810,106.69	3,703,280.11	18,027,963.71	(217,857.02)	-1.2%
Classified Support Salaries		2200	3,735,920.89	3,735,920.89	1,017,245.62	4,118,697.55	(382,776.66)	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	520,796.00	520,796.00	181,149.07	542,671.00	(21,875.00)	-4.2%
Clerical, Technical and Office Salaries		2400	1,088,409.44	1,088,409.44	348,117.22	1,144,840.81	(56,431.37)	-5.2%
Other Classified Salaries		2900	1,280,029.00	1,280,029.00	557,126.95	1,802,606.69	(522,577.69)	-40.8%
TOTAL, CLASSIFIED SALARIES			24,435,262.02	24,435,262.02	5,806,918.97	25,636,779.76	(1,201,517.74)	-4.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	15,621,836.67	15,621,836.67	1,389,457.39	15,778,894.08	(157,057.41)	-1.0%
PERS		3201-3202	5,313,837.00	5,313,837.00	1,264,138.15	6,509,199.10	(1,195,362.10)	-22.5%
OASDI/Medicare/Alternative		3301-3302	2,325,799.00	2,325,799.00	572,169.30	2,515,087.15	(189,288.15)	-8.1%
Health and Welfare Benefits		3401-3402	6,298,652.00	6,298,652.00	1,337,049.86	5,438,748.37	859,903.63	13.7%
Unemployment Insurance		3501-3502	629,973.00	629,973.00	72,378.42	401,803.99	228,169.01	36.2%
Workers' Compensation		3601-3602	1,978,045.00	1,978,045.00	451,247.66	1,937,803.84	40,241.16	2.0%
OPEB, Allocated		3701-3702	232,679.00	232,679.00	0.00	231,631.47	1,047.53	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	2,232.00	2,328.00	(2,328.00)	New
TOTAL, EMPLOYEE BENEFITS			32,400,821.67	32,400,821.67	5,088,672.78	32,815,496.00	(414,674.33)	-1.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	360,094.00	360,094.00	55,235.50	3,863,626.91	(3,503,532.91)	-972.9%
Books and Other Reference Materials		4200	60,533.00	60,533.00	55,908.35	373,682.97	(313,149.97)	-517.3%
Materials and Supplies		4300	2,488,608.11	2,488,608.11	358,926.71	8,253,141.82	(5,764,533.71)	-231.6%
Noncapitalized Equipment		4400	262,057.40	262,057.40	2,336,231.74	2,979,358.60	(2,717,301.20)	-1036.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,171,292.51	3,171,292.51	2,806,302.30	15,469,810.30	(12,298,517.79)	-387.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	99,999.92	100,002.00	(100,002.00)	New
Travel and Conferences		5200	87,936.72	87,936.72	14,807.59	176,025.90	(88,089.18)	-100.2%
Dues and Memberships		5300	230.00	230.00	0.00	230.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,281,978.00	1,281,978.00	161,240.89	1,727,477.15	(445,499.15)	-34.8%
Transfers of Direct Costs		5710	125,946.00	125,946.00	95,778.55	240,679.64	(114,733.64)	-91.1%
Transfers of Direct Costs - Interfund		5750	(10,300.00)	(10,300.00)	0.00	(10,300.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,410,639.08	6,410,639.08	3,295,704.43	12,822,489.27	(6,411,850.19)	-100.0%
Communications		5900	25,691.00	25,691.00	7,303.19	28,240.00	(2,549.00)	-9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,922,120.80	7,922,120.80	3,674,834.57	15,084,843.96	(7,162,723.16)	-90.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,000,000.00	2,000,000.00	250,565.71	2,111,652.00	(111,652.00)	-5.6%
Buildings and Improvements of Buildings		6200	0.00	0.00	456,026.81	3,482,791.01	(3,482,791.01)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	265,000.00	265,000.00	67,853.95	297,633.37	(32,633.37)	-12.3%
Equipment Replacement		6500	0.00	0.00	0.00	330,108.38	(330,108.38)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,265,000.00	2,265,000.00	774,446.47	6,222,184.76	(3,957,184.76)	-174.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	721,596.00	721,596.00	(252.66)	721,596.00	0.00	0.0%
Payments to County Offices		7142	569,563.00	569,563.00	22,711.00	569,563.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,291,159.00	1,291,159.00	22,458.34	1,291,159.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,597,168.80	1,597,168.80	0.00	3,145,002.30	(1,547,833.50)	-96.9%
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			1,597,168.80	1,597,168.80	0.00	3,145,002.30	(1,547,833.50)	-96.9%
TOTAL, EXPENDITURES			108,422,493.75	108,422,493.75	26,838,578.16	134,700,968.47	(26,278,474.72)	-24.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	43,522,333.33	43,522,333.33	0.00	45,438,262.14	1,915,928.81	4.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			43,522,333.33	43,522,333.33	0.00	45,438,262.14	1,915,928.81	4.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			43,522,333.33	43,522,333.33	0.00	45,438,262.14	(1,915,928.81)	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	160,629,458.00	160,629,458.00	36,526,066.08	171,040,884.00	10,411,426.00	6.5%
2) Federal Revenue		8100-8299	24,332,955.00	24,332,955.00	6,590,906.46	38,052,772.49	13,719,817.49	56.4%
3) Other State Revenue		8300-8599	20,929,868.94	20,929,868.94	2,990,884.17	33,196,997.32	12,267,128.38	58.6%
4) Other Local Revenue		8600-8799	22,638,423.54	22,638,423.54	4,982,473.04	24,253,443.63	1,615,020.09	7.1%
5) TOTAL, REVENUES			228,530,705.48	228,530,705.48	51,090,329.75	266,544,097.44		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	92,698,349.08	92,698,349.08	25,736,180.08	95,430,829.77	(2,732,480.69)	-2.9%
2) Classified Salaries		2000-2999	45,086,233.17	45,086,233.17	11,831,781.43	47,505,021.60	(2,418,788.43)	-5.4%
3) Employee Benefits		3000-3999	65,067,325.47	65,067,325.47	13,939,730.07	65,945,414.87	(878,089.40)	-1.3%
4) Books and Supplies		4000-4999	6,401,513.51	6,401,513.51	4,145,923.35	24,351,593.73	(17,950,080.22)	-280.4%
5) Services and Other Operating Expenditures		5000-5999	20,103,266.50	20,103,266.50	8,276,674.06	30,854,483.16	(10,751,216.66)	-53.5%
6) Capital Outlay		6000-6999	2,548,017.00	2,548,017.00	868,732.41	7,334,453.01	(4,786,436.01)	-187.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,291,159.00	1,291,159.00	93,207.81	1,401,964.47	(110,805.47)	-8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(623,038.71)	(623,038.71)	0.00	(470,551.65)	(152,487.06)	24.5%
9) TOTAL, EXPENDITURES			232,572,825.02	232,572,825.02	64,892,229.21	272,353,208.96		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,042,119.54)	(4,042,119.54)	(13,801,899.46)	(5,809,111.52)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,500.00	18,500.00	0.00	8,500.00	(10,000.00)	-54.1%
b) Transfers Out		7600-7629	1,113,656.00	1,113,656.00	0.00	1,113,656.00	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			(1,095,156.00)	(1,095,156.00)	0.00	(1,105,156.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,137,275.54)	(5,137,275.54)	(13,801,899.46)	(6,914,267.52)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,030,095.83	65,030,095.83		65,030,095.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,030,095.83	65,030,095.83		65,030,095.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,030,095.83	65,030,095.83		65,030,095.83		
2) Ending Balance, June 30 (E + F1e)			59,892,820.29	59,892,820.29		58,115,828.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	247,099.58	247,099.58		247,099.58		
Prepaid Items		9713	168,839.83	168,839.83		168,839.83		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,457,938.06	9,457,938.06		11,305,119.18		
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		3,330,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,010,594.43	7,010,594.43		8,204,005.95		
Unassigned/Unappropriated Amount		9790	42,858,348.39	42,858,348.39		34,710,763.77		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	96,740,089.00	96,740,089.00	27,724,764.00	90,511,956.00	(6,228,133.00)	-6.4%
Education Protection Account State Aid - Current Year		8012	28,652,887.00	28,652,887.00	9,270,649.00	44,636,249.00	15,983,362.00	55.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	214,191.00	214,191.00	0.00	214,191.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,904,141.00	35,904,141.00	49,493.68	35,946,605.00	42,464.00	0.1%
Unsecured Roll Taxes		8042	1,111,397.00	1,111,397.00	971,409.22	1,111,614.00	217.00	0.0%
Prior Years' Taxes		8043	15,638.00	15,638.00	10,220.58	2,312.00	(13,326.00)	-85.2%
Supplemental Taxes		8044	1,848,928.00	1,848,928.00	406,086.88	1,986,792.00	137,864.00	7.5%
Education Revenue Augmentation Fund (ERAF)		8045	(35,520.00)	(35,520.00)	0.00	50,138.00	85,658.00	-241.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,787,146.00	2,787,146.00	0.00	2,859,839.00	72,693.00	2.6%
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			167,238,897.00	167,238,897.00	38,432,623.36	177,319,696.00	10,080,799.00	6.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,652,661.00)	(7,652,661.00)	(1,906,557.28)	(7,332,917.00)	319,744.00	-4.2%
Property Taxes Transfers		8097	1,043,222.00	1,043,222.00	0.00	1,054,105.00	10,883.00	1.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			160,629,458.00	160,629,458.00	36,526,066.08	171,040,884.00	10,411,426.00	6.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,504,484.00	3,504,484.00	0.00	3,334,063.00	(170,421.00)	-4.9%
Special Education Discretionary Grants		8182	410,785.00	410,785.00	0.00	364,716.00	(46,069.00)	-11.2%
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	6,916.00	6,916.00	6,634.56	6,634.56	(281.44)	-4.1%
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	6,212,665.00	6,212,665.00	1,315,290.09	7,971,953.09	1,759,288.09	28.3%
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	847,041.00	847,041.00	346,608.28	1,210,909.28	363,868.28	43.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	600,000.00	600,000.00	253,915.15	1,022,361.00	422,361.00	70.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	452,177.00	452,177.00	89,374.31	739,190.31	287,013.31	63.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	12,298,887.00	12,298,887.00	4,579,084.07	23,402,945.25	11,104,058.25	90.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>24,332,955.00</b>	<b>24,332,955.00</b>	<b>6,590,906.46</b>	<b>38,052,772.49</b>	<b>13,719,817.49</b>	<b>56.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	893,841.00	893,841.00	260,410.00	893,841.00	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	503,808.00	503,808.00	0.00	503,808.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,995,914.00	2,995,914.00	0.00	3,189,314.49	193,400.49	6.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	98,265.00	98,265.00	49,132.56	98,265.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,438,040.94	16,438,040.94	2,681,341.61	28,511,768.83	12,073,727.89	73.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>20,929,868.94</b>	<b>20,929,868.94</b>	<b>2,990,884.17</b>	<b>33,196,997.32</b>	<b>12,267,128.38</b>	<b>58.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	25,000.00	25,000.00	27,334.91	35,000.00	10,000.00	40.0%
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	44,051.00	44,051.00	22,824.18	44,051.00	0.00	0.0%
Interest		8660	700,000.00	700,000.00	78,418.01	700,000.00	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	50,000.00	50,000.00	23,797.25	50,796.00	796.00	1.6%
Interagency Services		8677	7,689,562.54	7,689,562.54	923.51	7,030,546.62	(659,015.92)	-8.6%
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	4,403,215.00	4,403,215.00	1,657,139.18	5,360,334.01	957,119.01	21.7%
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	9,726,595.00	9,726,595.00	3,172,036.00	11,032,716.00	1,306,121.00	13.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,638,423.54</b>	<b>22,638,423.54</b>	<b>4,982,473.04</b>	<b>24,253,443.63</b>	<b>1,615,020.09</b>	<b>7.1%</b>
<b>TOTAL, REVENUES</b>			<b>228,530,705.48</b>	<b>228,530,705.48</b>	<b>51,090,329.75</b>	<b>266,544,097.44</b>	<b>38,013,391.96</b>	<b>16.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	76,738,746.43	76,738,746.43	20,299,036.06	77,795,516.33	(1,056,769.90)	-1.4%
Certificated Pupil Support Salaries		1200	5,621,603.65	5,621,603.65	1,587,667.68	5,863,184.94	(241,581.29)	-4.3%
Certificated Supervisors' and Administrators' Salaries		1300	8,953,912.00	8,953,912.00	3,475,545.60	10,394,781.02	(1,440,869.02)	-16.1%
Other Certificated Salaries		1900	1,384,087.00	1,384,087.00	373,930.74	1,377,347.48	6,739.52	0.5%
TOTAL, CERTIFICATED SALARIES			92,698,349.08	92,698,349.08	25,736,180.08	95,430,829.77	(2,732,480.69)	-2.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	19,187,342.69	19,187,342.69	3,991,133.20	19,496,203.71	(308,861.02)	-1.6%
Classified Support Salaries		2200	12,279,380.48	12,279,380.48	3,411,548.80	12,917,499.73	(638,119.25)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	3,093,588.00	3,093,588.00	1,100,494.90	3,260,496.00	(166,908.00)	-5.4%
Clerical, Technical and Office Salaries		2400	8,236,178.33	8,236,178.33	2,467,692.97	8,657,270.59	(421,092.26)	-5.1%
Other Classified Salaries		2900	2,289,743.67	2,289,743.67	860,911.56	3,173,551.57	(883,807.90)	-38.6%
TOTAL, CLASSIFIED SALARIES			45,086,233.17	45,086,233.17	11,831,781.43	47,505,021.60	(2,418,788.43)	-5.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25,271,864.67	25,271,864.67	4,214,043.54	25,663,702.76	(391,838.09)	-1.6%
PERS		3201-3202	10,104,703.00	10,104,703.00	2,522,886.41	11,266,057.86	(1,161,354.86)	-11.5%
OASDI/Medicare/Alternative		3301-3302	4,749,373.86	4,749,373.86	1,256,391.72	5,045,189.82	(295,815.96)	-6.2%
Health and Welfare Benefits		3401-3402	17,283,483.00	17,283,483.00	4,061,951.89	16,392,364.54	891,118.46	5.2%
Unemployment Insurance		3501-3502	1,583,782.06	1,583,782.06	187,767.61	1,358,180.54	225,601.52	14.2%
Workers' Compensation		3601-3602	4,674,585.88	4,674,585.88	1,252,883.01	4,792,145.23	(117,559.35)	-2.5%
OPEB, Allocated		3701-3702	1,379,618.00	1,379,618.00	426,827.77	1,394,101.12	(14,483.12)	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,915.00	19,915.00	16,978.12	33,673.00	(13,758.00)	-69.1%
TOTAL, EMPLOYEE BENEFITS			65,067,325.47	65,067,325.47	13,939,730.07	65,945,414.87	(878,089.40)	-1.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	362,467.00	362,467.00	55,235.50	3,863,626.91	(3,501,159.91)	-965.9%
Books and Other Reference Materials		4200	67,824.00	67,824.00	61,479.07	1,140,542.70	(1,072,718.70)	-1581.6%
Materials and Supplies		4300	5,337,342.11	5,337,342.11	1,256,692.82	13,102,848.53	(7,765,506.42)	-145.5%
Noncapitalized Equipment		4400	633,880.40	633,880.40	2,772,515.96	6,244,575.59	(5,610,695.19)	-885.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,401,513.51	6,401,513.51	4,145,923.35	24,351,593.73	(17,950,080.22)	-280.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	99,999.92	100,002.00	(100,002.00)	New
Travel and Conferences		5200	383,462.72	383,462.72	102,566.90	577,292.13	(193,829.41)	-50.5%
Dues and Memberships		5300	85,360.00	85,360.00	55,264.55	79,895.00	5,465.00	6.4%
Insurance		5400-5450	1,400,000.00	1,400,000.00	1,375,461.78	1,400,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,117,330.00	3,117,330.00	1,187,479.01	3,117,330.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,062,339.00	2,062,339.00	307,352.79	2,527,625.90	(465,286.90)	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(39,004.00)	(39,004.00)	(10,641.15)	(50,248.18)	11,244.18	-28.8%
Professional/Consulting Services and Operating Expenditures		5800	11,196,172.78	11,196,172.78	4,755,883.20	21,176,813.59	(9,980,640.81)	-89.1%
Communications		5900	1,897,606.00	1,897,606.00	403,307.06	1,925,772.72	(28,166.72)	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,103,266.50	20,103,266.50	8,276,674.06	30,854,483.16	(10,751,216.66)	-53.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,000,000.00	2,000,000.00	250,565.71	2,111,652.00	(111,652.00)	-5.6%
Buildings and Improvements of Buildings		6200	0.00	0.00	456,026.81	3,482,791.01	(3,482,791.01)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	548,017.00	548,017.00	162,139.89	1,357,201.62	(809,184.62)	-147.7%
Equipment Replacement		6500	0.00	0.00	0.00	382,808.38	(382,808.38)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,548,017.00	2,548,017.00	868,732.41	7,334,453.01	(4,786,436.01)	-187.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	721,596.00	721,596.00	(252.66)	721,596.00	0.00	0.0%
Payments to County Offices		7142	569,563.00	569,563.00	57,655.00	644,563.00	(75,000.00)	-13.2%
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	35,805.47	35,805.47	(35,805.47)	New
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,291,159.00	1,291,159.00	93,207.81	1,401,964.47	(110,805.47)	-8.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(623,038.71)	(623,038.71)	0.00	(470,551.65)	(152,487.06)	24.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(623,038.71)	(623,038.71)	0.00	(470,551.65)	(152,487.06)	24.5%
TOTAL, EXPENDITURES			232,572,825.02	232,572,825.02	64,892,229.21	272,353,208.96	(39,780,383.94)	-17.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,500.00	18,500.00	0.00	8,500.00	(10,000.00)	-54.1%
(a) TOTAL, INTERFUND TRANSFERS IN			18,500.00	18,500.00	0.00	8,500.00	(10,000.00)	-54.1%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,113,656.00	1,113,656.00	0.00	1,113,656.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,113,656.00	1,113,656.00	0.00	1,113,656.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,095,156.00)	(1,095,156.00)	0.00	(1,105,156.00)	10,000.00	0.9%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Projected Year Totals</b>
2600	Expanded Learning Opportunities Program	5,706,737.00
6266		3,659,270.00
6300	Lottery: Instructional Materials	319,449.00
7425	Expanded Learning Opportunities (ELO) Gra	1,101,817.20
7426	Expanded Learning Opportunities (ELO) Gra	510,839.70
9010	Other Restricted Local	7,006.28
Total, Restricted Balance		<u>11,305,119.18</u>

# SUPPLEMENTAL SACS

FORM AI – AVERAGE DAILY ATTENDANCE

FORM CI – DISTRICT CERTIFICATION

FORM 01CSI – CRITERIA AND STANDARDS

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,987.13	14,987.13	13,392.78	15,667.72	680.59	5%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	14,987.13	14,987.13	13,392.78	15,667.72	680.59	5%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	14,987.13	14,987.13	13,392.78	15,667.72	680.59	5%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	978.50	978.50	911.70	911.70	(66.80)	-7%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	978.50	978.50	911.70	911.70	(66.80)	-7%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	978.50	978.50	911.70	911.70	(66.80)	-7%

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2021

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Miranda Durning

Telephone: 619-588-3071

Title: Director, Fiscal Services

E-mail: durningm@cajonvalley.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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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	

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		<b>X</b>
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		<b>X</b>
		• 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?	<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		• If yes, have there been changes since budget adoption in OPEB liabilities?	<b>X</b>	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	<b>X</b>	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	<b>n/a</b>	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	<b>X</b>	
		• Classified? (Section S8B, Line 1b)	<b>X</b>	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	<b>n/a</b>	
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)	<b>X</b>	
		• Classified? (Section S8B, Line 3)	<b>X</b>	
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?	<b>X</b>	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		<b>X</b>
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?		<b>X</b>
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?	<b>X</b>	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		<b>X</b>
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).	<b>X</b>	
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?	<b>X</b>	

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	14,987.00	15,667.72		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>14,987.00</b>	<b>15,667.72</b>	<b>4.5%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	14,062.64	13,904.38		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>14,062.64</b>	<b>13,904.38</b>	<b>-1.1%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	13,897.34	13,875.88		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>13,897.34</b>	<b>13,875.88</b>	<b>-0.2%</b>	<b>Met</b>

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

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

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

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

At budget adoption, the charter ADA shift pursuant to EC 42238.051 (a)(2) was calculated and reduced the District's funded ADA. With the 2021 State budget adoption, section 42238.051 does not apply to the 2021-22 fiscal year.

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	14,835	14,830		
Charter School				
<b>Total Enrollment</b>	<b>14,835</b>	<b>14,830</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	14,611	14,606		
Charter School				
<b>Total Enrollment</b>	<b>14,611</b>	<b>14,606</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	14,434	14,429		
Charter School				
<b>Total Enrollment</b>	<b>14,434</b>	<b>14,429</b>	<b>0.0%</b>	<b>Met</b>

**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	15,910	16,666	
Charter School			
<b>Total ADA/Enrollment</b>	<b>15,910</b>	<b>16,666</b>	<b>95.5%</b>
Second Prior Year (2019-20)			
District Regular	15,656	16,419	
Charter School			
<b>Total ADA/Enrollment</b>	<b>15,656</b>	<b>16,419</b>	<b>95.4%</b>
First Prior Year (2020-21)			
District Regular	15,668	15,776	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>15,668</b>	<b>15,776</b>	<b>99.3%</b>
Historical Average Ratio:			96.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.2%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	13,393	14,830		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>13,393</b>	<b>14,830</b>	<b>90.3%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	13,904	14,606		
Charter School				
<b>Total ADA/Enrollment</b>	<b>13,904</b>	<b>14,606</b>	<b>95.2%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	13,736	14,429		
Charter School				
<b>Total ADA/Enrollment</b>	<b>13,736</b>	<b>14,429</b>	<b>95.2%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	167,238,897.00	177,319,696.00	6.0%	Not Met
1st Subsequent Year (2022-23)	161,252,362.00	162,136,204.00	0.5%	Met
2nd Subsequent Year (2023-24)	164,326,694.00	166,454,588.00	1.3%	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 funded ADA in the current year has had a large 4.5% increase since budget adoption due to the charter shift in EC 42238.051 (a)(2) not being applicable in fiscal year 2021-22. The remaining LCFF increase is due to the State budget adoption increasing the concentration grant from 50% to 65% increase from base funding for the Unduplicated Pupil Percentage above 55%.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	115,088,195.59	127,743,461.00	90.1%
Second Prior Year (2019-20)	116,268,855.49	128,016,712.15	90.8%
First Prior Year (2020-21)	108,677,810.16	121,141,050.66	89.7%
Historical Average Ratio:			90.2%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>87.2% to 93.2%</b>	<b>87.2% to 93.2%</b>	<b>87.2% to 93.2%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	115,393,298.09	137,652,240.49	83.8%	Not Met
1st Subsequent Year (2022-23)	118,543,432.76	132,031,126.98	89.8%	Met
2nd Subsequent Year (2023-24)	120,117,344.01	133,328,399.85	90.1%	Met

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

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

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

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

Carryover funds from prior year ending balances, such as school donations, Extended Day Program funds, Jump Start, and One-Time Mandated Costs, expenditure budgets are generally posted to supplies (4300) and services (5800) objects. As the funds are planned and expensed, the budgets disperse to include salaries and benefits to a greater degree. The subsequent year budgets exclude carryover expenditures.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	24,332,955.00	38,052,772.49	56.4%	Yes
1st Subsequent Year (2022-23)	12,684,068.00	41,939,152.94	230.6%	Yes
2nd Subsequent Year (2023-24)	12,684,068.00	44,255,502.59	248.9%	Yes

**Explanation:**  
(required if Yes)

An influx of on-time federal dollars included in the budget since budget adoption include ESSER II, federal sources for the Extended Learning Opportunity Grant (ELO-G), carryover Title funds, carryover ESSER and GEER funds, and a correction of MAA revenue from federal to local revenue. The subsequent years have the revenues for the ESSER and ELO-G funds as they are planned to be spent.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	20,929,868.94	33,196,997.32	58.6%	Yes
1st Subsequent Year (2022-23)	15,040,880.86	17,378,649.58	15.5%	Yes
2nd Subsequent Year (2023-24)	14,790,631.94	14,380,144.66	-2.8%	No

**Explanation:**  
(required if Yes)

Additional state revenues budgeted since adoption include Special Education Alternative Dispute Resolution and Learning Recovery, Educator Effectiveness, Extended Learning Opportunity Program (ELO-P), and the CEC Electric Bus grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	22,638,423.54	24,253,443.63	7.1%	Yes
1st Subsequent Year (2022-23)	22,567,290.93	24,464,338.92	8.4%	Yes
2nd Subsequent Year (2023-24)	22,534,427.08	23,989,967.20	6.5%	Yes

**Explanation:**  
(required if Yes)

Additional local revenues budgeted since adoption include an increase to SELPA Special Education revenues, the CALNew grant, and additional ASES grant. Grant revenues are removed in subsequent years, but the additional SELPA revenue remains in the subsequent years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	6,401,513.51	24,351,593.73	280.4%	Yes
1st Subsequent Year (2022-23)	6,150,694.14	16,903,546.90	174.8%	Yes
2nd Subsequent Year (2023-24)	5,835,342.91	14,745,273.62	152.7%	Yes

**Explanation:**  
(required if Yes)

Books and supplies budgets for expenditures against the newly budgeted programs have also been budgeted since adoption, as well as expenditure budgets for carryover funds.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	20,103,266.50	30,854,483.16	53.5%	Yes
1st Subsequent Year (2022-23)	18,777,784.86	28,293,297.84	50.7%	Yes
2nd Subsequent Year (2023-24)	18,877,739.37	25,962,113.11	37.5%	Yes

**Explanation:**  
(required if Yes)

Services and Other Operating expenditure budgets for expenditures against the newly budgeted programs have also been budgeted since adoption, as well as expenditure budgets for carryover funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	67,901,247.48	95,503,213.44	40.7%	Not Met
1st Subsequent Year (2022-23)	50,292,239.79	83,782,141.44	66.6%	Not Met
2nd Subsequent Year (2023-24)	50,009,127.02	82,625,614.45	65.2%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	26,504,780.01	55,206,076.89	108.3%	Not Met
1st Subsequent Year (2022-23)	24,928,479.00	45,196,844.74	81.3%	Not Met
2nd Subsequent Year (2023-24)	24,713,082.28	40,707,386.73	64.7%	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)

An influx of on-time federal dollars included in the budget since budget adoption include ESSER II, federal sources for the Extended Learning Opportunity Grant (ELO-G), carryover Title funds, carryover ESSER and GEER funds, and a correction of MAA revenue from federal to local revenue. The subsequent years have the revenues for the ESSER and ELO-G funds as they are planned to be spent.

**Explanation:**

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

Additional state revenues budgeted since adoption include Special Education Alternative Dispute Resolution and Learning Recovery, Educator Effectiveness, Extended Learning Opportunity Program (ELO-P), and the CEC Electric Bus grant.

**Explanation:**

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

Additional local revenues budgeted since adoption include an increase to SELPA Special Education revenues, the CALNew grant, and additional ASES grant. Grant revenues are removed in subsequent years, but the additional SELPA revenue remains in the subsequent years.

- 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)

Books and supplies budgets for expenditures against the newly budgeted programs have also been budgeted since adoption, as well as expenditure budgets for carryover funds.

**Explanation:**

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

Services and Other Operating expenditure budgets for expenditures against the newly budgeted programs have also been budgeted since adoption, as well as expenditure budgets for carryover funds.

**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	6,729,502.95	7,219,563.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,795,373.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.7%	11.0%	6.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>5.2%</b>	<b>3.7%</b>	<b>2.0%</b>

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(3,172,574.59)	138,765,896.49	2.3%	Met
1st Subsequent Year (2022-23)	(14,710,512.23)	133,184,782.98	11.0%	Not Met
2nd Subsequent Year (2023-24)	(13,244,311.94)	134,522,055.85	9.8%	Not Met

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

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

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

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

Deficit spending is projected to increase substantially over the subsequent years due to cost pressures of the benefit costs out-pacing COLA, declining enrollment, and rising Special Education costs. Retirement costs are projected to increase considerably in 2022-23; STRS at an additional 2.2% and PERS 3.2%. The District is monitoring the deficit spending and reserves.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2021-22)	58,115,828.31	Met
1st Subsequent Year (2022-23)	36,250,861.30	Met
2nd Subsequent Year (2023-24)	23,100,765.98	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)	55,223,671.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	13,393	14,214	13,701
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

	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		

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	273,466,864.96	260,773,982.45	255,207,818.77
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	273,466,864.96	260,773,982.45	255,207,818.77
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,204,005.95	7,823,219.47	7,656,234.56
6. Reserve Standard - by Amount ((\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>8,204,005.95</b>	<b>7,823,219.47</b>	<b>7,656,234.56</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,204,005.95	7,823,219.47	7,656,234.56
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	34,710,763.77	20,733,157.85	7,747,650.82
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	42,914,769.72	28,556,377.32	15,403,885.38
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.69%	10.95%	6.04%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,204,005.95</b>	<b>7,823,219.47</b>	<b>7,656,234.56</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

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

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

Employee retention expenditures are budgeted in the CRRSA ESSER II funds and ARP ESSER III funds in the budget and subsequent year. The ongoing expenditures will be budgeted in the unrestricted general fund when the one-time funds expire.

### S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

Temporary loans are provided to Child Nutrition Fund 13 and State Preschool Fund 12 as needed while waiting for Federal and State reimbursements. Annual revenue for these programs is sufficient to fund the programs, and loans are only needed to remedy temporary cash flow needs.

### S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(43,522,333.33)	(45,438,262.14)	4.4%	1,915,928.81	Met
1st Subsequent Year (2022-23)	(47,524,390.98)	(47,226,927.02)	-0.6%	(297,463.96)	Met
2nd Subsequent Year (2023-24)	(49,161,821.38)	(48,385,339.15)	-1.6%	(776,482.23)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	18,500.00	8,500.00	-54.1%	(10,000.00)	Met
1st Subsequent Year (2022-23)	18,500.00	8,500.00	-54.1%	(10,000.00)	Met
2nd Subsequent Year (2023-24)	18,500.00	8,500.00	-54.1%	(10,000.00)	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	1,113,656.00	1,113,656.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	1,153,656.00	1,153,656.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	1,193,656.00	1,193,656.00	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)

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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<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

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:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	17	2109-8699, 4000-8980	2109-7438 & 7439, 4000-7438 & 7439	16,364,171
Certificates of Participation				
General Obligation Bonds	20	5100-8600	5100-7400	169,617,572
Supp Early Retirement Program	5	0100-8699, attrition	0100-5800	3,849,533
State School Building Loans				
Compensated Absences		All funds with payroll	All funds with payroll, objects 1100-2900	2,050,998

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
<b>TOTAL:</b>				191,882,274

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	2,198,041	1,688,597	1,579,655	1,548,368
Certificates of Participation				
General Obligation Bonds	14,462,483	16,179,963	16,438,185	16,802,493
Supp Early Retirement Program	584,871	886,881	886,881	886,881
State School Building Loans				
Compensated Absences	2,216,997	2,000,000	2,000,000	2,000,000

Other Long-term Commitments (continued):

Type of Commitment	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)
<b>Total Annual Payments:</b>	19,462,392	20,755,441	20,904,721	21,237,742
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments for leases are decreasing. Annual payments for a Supplemental Early Retirement Program increased in 2021-22 with the new PARS retirement incentive offered to certificated non-management employees retiring by June 30, 2021 and is remaining the same for subsequent years. Total annual payments are increasing primarily due to GO Bond payments made out of Fund 51.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

No
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2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	52,896,859.00	52,896,859.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	52,896,859.00	52,896,859.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2021	Jun 30, 2021

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)	n/a	n/a
1st Subsequent Year (2022-23)	n/a	n/a
2nd Subsequent Year (2023-24)	n/a	n/a
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)	1,517,636.00	1,519,587.12
1st Subsequent Year (2022-23)	1,549,744.00	1,549,744.00
2nd Subsequent Year (2023-24)	1,572,045.00	1,572,045.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	1,517,636.00	1,517,636.00
1st Subsequent Year (2022-23)	1,549,744.00	1,549,744.00
2nd Subsequent Year (2023-24)	1,572,045.00	1,572,045.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	189	200
1st Subsequent Year (2022-23)	189	200
2nd Subsequent Year (2023-24)	189	200

4. Comments:

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

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

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

No
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- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

n/a
-----

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

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

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	967.0	957.8	957.8	957.8

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Dec 14, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 14, 2021

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

Yes

If Yes, date of budget revision board adoption:

Dec 14, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

--	--	--

**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")

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

**Negotiations Not Settled**

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

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
13,409,793	13,812,087	14,226,450
74.7%	74.7%	74.7%
2.0%	3.0%	3.0%

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

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

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,256,690	1,275,541	1,294,674
1.5%	1.5%	1.5%

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

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

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

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?   
 If Yes, complete number of FTEs, then skip to section S8C.  
 If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	848.1	903.8	903.8	903.8

1a. Have any salary and benefit negotiations been settled since budget adoption?   
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
 If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**One Year Agreement**

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

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
6,496,857	6,691,763	6,892,515
74.3%	74.3%	74.3%
2.0%	3.0%	3.0%

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

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

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
653,860	663,668	673,623
1.5%	1.5%	1.5%

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

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

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

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?   
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	92.0	111.0	111.0	111.0

1a. Have any salary and benefit negotiations been settled since budget adoption?   
If Yes, complete question 2.  
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,786,532	1,840,128	1,895,332
3. Percent of H&W cost paid by employer	70.3%	70.3%	70.3%
4. Percent projected change in H&W cost over prior year	2.0%	3.0%	3.0%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	201,802	204,829	207,902
3. Percent change in step and column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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### ADDITIONAL FISCAL INDICATORS

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

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

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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

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# DISTRICT FORMS

MULTI-YEAR PROJECTION

BUDGET ASSUMPTIONS

LCFF SUMMARY

CASH FLOW PROJECTION

**Cajon Valley Union School District Multiyear Projection for 2021-22 thru 2023-24**

Based on 2021-22 Adopted, Updated 12/06/2021

Assumptions:		Fund Prior P2 ADA 15,667.72			Fund Actual ADA 13,904.38			Fund Prior P2 ADA 13,875.88		
		State COLA 5.07%	Undup 71.01%	P2 ADA 13,392.78	State COLA 2.48%	Undup 70.67%	P2 ADA 13,904.38	State COLA 3.11%	Undup 70.57%	P2 ADA 13,736.23
		2021-22 First Interim Budget			2022-23 Projected			2023-24 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	169,986,779	1,054,105	171,040,884	154,064,269	1,054,105	155,118,374	158,369,504	1,054,105	159,423,609
Federal Revenue	8100-8299	6,635	38,046,138	38,052,772	6,635	41,932,518	41,939,153	6,635	44,248,868	44,255,503
Other State Revenue	8300-8599	2,783,888	30,413,109	33,196,997	2,883,416	14,495,233	17,378,650	2,870,872	11,509,272	14,380,145
Local Revenue	8600-8799	8,245,782	16,007,661	24,253,444	8,738,378	15,725,961	24,464,339	8,407,572	15,582,395	23,989,967
Interfund Transfers In	8900-8929	8,500	-	8,500	8,500	-	8,500	8,500	-	8,500
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-45,438,262	45,438,262	-	-47,226,927	47,226,927	-	-48,385,339	48,385,339	-
<b>Total Revenue with Adjustments</b>		<b>135,593,322</b>	<b>130,959,276</b>	<b>266,552,597</b>	<b>118,474,271</b>	<b>120,434,745</b>	<b>238,909,015</b>	<b>121,277,744</b>	<b>120,779,980</b>	<b>242,057,723</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	60,395,137	35,035,692	95,430,830	60,838,775	34,994,141	95,832,915	61,751,356	35,235,078	96,986,434
Classified Salaries	2000-2999	21,868,242	25,636,780	47,505,022	22,103,623	24,722,212	46,825,835	22,435,178	23,759,187	46,194,365
Employee Benefits	3000-3999	33,129,919	32,815,496	65,945,415	35,601,035	33,784,475	69,385,510	35,930,810	33,383,782	69,314,592
Books/Supplies	4000-4999	8,881,783	15,469,810	24,351,594	3,387,033	13,516,514	16,903,547	3,466,967	11,278,307	14,745,274
Services/Operating Expenses	5000-5999	15,769,639	15,084,844	30,854,483	13,026,228	15,267,070	28,293,298	13,345,389	12,616,724	25,962,113
Capital Outlay	6000-6999	1,112,268	6,222,185	7,334,453	1,028,672	537,000	1,565,672	5,000	0	5,000
Other Outgo & Long Term Debt	7100-7499	110,805	1,291,159	1,401,964	0	1,291,159	1,291,159	0	1,291,159	1,291,159
Direct/Indirect Support	7300-7399	(3,615,554)	3,145,002	(470,552)	(3,954,238)	3,476,628	(477,610)	(3,606,300)	3,121,526	(484,774)
Interfund Transfers Out	7600-7629	1,113,656	0	1,113,656	1,153,656	0	1,153,656	1,193,656	0	1,193,656
<b>Total Expenditures</b>		<b>138,765,896</b>	<b>134,700,968</b>	<b>273,466,865</b>	<b>133,184,783</b>	<b>127,589,199</b>	<b>260,773,982</b>	<b>134,522,056</b>	<b>120,685,763</b>	<b>255,207,819</b>
Beginning Fund Balance		49,983,284	15,046,812	65,030,096	46,810,709	11,305,119	58,115,828	32,100,197	4,150,664	36,250,861
<b>Projected Ending Fund Balance</b>		<b>46,810,709</b>	<b>11,305,119</b>	<b>58,115,828</b>	<b>32,100,197</b>	<b>4,150,664</b>	<b>36,250,861</b>	<b>18,855,885</b>	<b>4,244,881</b>	<b>23,100,766</b>
Excess or (Deficit)		<b>(3,172,575)</b>	<b>(3,741,693)</b>	<b>(6,914,268)</b>	<b>(14,710,512)</b>	<b>(7,154,455)</b>	<b>(21,864,967)</b>	<b>(13,244,312)</b>	<b>94,217</b>	<b>(13,150,095)</b>
Revolving Cash		150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
Stores		247,100	0	247,100	247,100	0	247,100	247,100	0	247,100
Prepaid Expenditures		168,840	0	168,840	146,720	0	146,720	54,900	0	54,900
Mandated Reserve for Contingencies		8,204,006	0	8,204,006	7,823,219	0	7,823,219	7,656,235	0	7,656,235
Other Designated or Restricted Funds (Equipment Replacement, Special Projects Instructional Materials, Supplies Technology Infrastructure)		3,330,000	11,305,119	14,635,119	3,000,000	4,150,664	7,150,664	3,000,000	4,244,881	7,244,881
<b>Unappropriated Reserve</b>		<b>34,710,764</b>	<b>0</b>	<b>34,710,764</b>	<b>20,733,158</b>	<b>0</b>	<b>20,733,158</b>	<b>7,747,651</b>	<b>0</b>	<b>7,747,651</b>
<b>Total Available Reserves %</b>				<b>15.69%</b>			<b>10.95%</b>			<b>6.04%</b>

**CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND  
ASSUMPTIONS USED TO DEVELOP THE  
2021-22 THROUGH 2023-24 MULTI-YEAR BUDGET PROJECTION  
FOR 2021-22 FIRST INTERIM BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2021-22	5.07% COLA applied to base, 71.01% Unduplicated
2022-23	2.48% COLA applied to base, 70.67% Unduplicated
2023-24	3.11% COLA applied to base, 70.57% Unduplicated

Statutory COLA was added to the base LCFF calculation for each year. The increase for concentration grant for the UPP population over 55% was increased from 50% to 65%, providing a projected \$3.2 million which is to be used to increase the number of staff serving students such as teachers, paraprofessionals, counselors, nurses, and custodians.

2. The 2021-22 budget includes many one-time special program sources that span one to several years, including ASA World of Work, ESSER I, II, and III, Expanded Learning Opportunity Grant, Inclusive Early Education Expansion Program (IEEEP), Educator Effectiveness 2021-26, K-12 Strong Workforce Program, Special Education Alternative Dispute Resolution and Learning Recovery, TUPE, the In Person Instruction Grant (IPI), and the Emerging Infections Grant. Expenditures against these revenues and fund balances are budgeted until they are exhausted and are not included in subsequent years. Prior year funding carried forward into this year includes One-time Mandated Costs, local school donations balances, Title I, II, III and IV. Expenditures against these revenues and fund balances are budgeted until they are exhausted and are not included in subsequent years.

3. 2021-22 District student enrollment declined by 927 students, many of those students going to Bostonia Global Charter. With the 2020-21 ADA Hold Harmless, in 2021-22 we are still funded on the 2019-20 actual ADA of 15,667.72. Due to an elevated amount of absences from pandemic concerns this year, we are using a conservative attendance ratio of 90% to project 2021-22 actual ADA which will become the 2022-23 funded ADA due to declining enrollment. ADA for 2022-23 and 2023-24 is projected using the normal average 95% attendance rate. Funded 2022-23 ADA is projected to decrease to 13,904.38, reflecting charter school growth in the expanding authorized charters and two years of enrollment decline due to the hold harmless. Funded 2023-24 ADA is projected to be 13,875.88

4. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected for each year with cost increases in supplies and services of 2.65% in 2022-23 and 2.36% in 2023-24.

5. Annual rate changes in STRS and PERS pension costs are included in the 2021-22 budget and subsequent years. STRS and PERS contribution increases will continue each year until established target rates are reached in 2022-23 for STRS and 2026-27 for PERS.

	2021-22	2022-23	2023-24
CalSTRS	16.92%	19.10%	19.10%
CalPERS	22.91%	26.10%	27.10%

6. An annual increase of 3% for district-paid health benefit premiums is included in the subsequent years.

7. The School Employees Fund Unemployment Insurance benefit contribution rate was projected to increase by nearly 25 times the historic rate, from 0.05% to 1.23%, for 2021-22. With the enacted State budget, the Unemployment Insurance benefit was set at only a portion of the increase, at 0.5%. The rate is now expected to stay at 0.5% for 2022-23 and drop and hold at 0.20% beginning 2023-24. While the district has savings from what was budgeted for unemployment insurance in 2021-22, the increase to 0.20% from the historic rate of 0.05% causes an ongoing increase of about \$200,000 per year.

8. 2021-22 through 2023-24 projections include a \$390,000 transfer into the Capital Reserve Fund from General Fund for bus/vehicle lease payments and \$723,656 transfer into the Building Fund 2109 for solar lease payments,

offset by electrical savings. Solar lease payment transfers will increase as the tax subsidy decreases. The lease payment increase will be covered by payments from lease revenues in conjunction with an increase of transfers from the general fund.

9. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2021-22 and subsequent years. The 3% calculation includes allowable expenditure reductions for ESSER, CARES, CRRSA, ARP and STRS-on-behalf expenditures, which reduce the amount projected to be required in 2021-22 by \$962,312.

10. The District has budgeted the following General Fund COVID relief revenues in the budget year 2021-2022 with a remaining grant as follows:

<b>COVID Relief Funds</b>	<b>2021-22 Budgeted Amount</b>	<b>Remaining Funds Expensed in 2 Subsequent Years</b>
ESSER – CARES Act	\$500,911	\$0
GEER – CARES Act, Learning Loss Mitigation Fund	\$11,764	\$0
ESSER II - CRRSA	\$11,648,887	\$2,505,784
ESSER III – ARP	\$9,445,857	\$43,726,992
In-Person Instruction Grant (State funds)	\$4,700,297	\$743,502
Expanded Learning Opportunity Grant (one-time grant)	\$5,391,251	\$5,372,777

ESSER II has \$4,000,000 budgeted for teacher retention under the allowable use “to maintain operations and continuity of services and continuing to employ existing staff” in both 2021-2022 and 2022-2023, providing one-time relief to the general fund for those expenditures. The \$4,000,000 expenditures are budgeted to ESSER III funds in 2023-2024 of the multi-year projection.

11. Other programs from the enacted budget which are still awaiting allocation and accounting information, so are not incorporated into the budget:

- Universal TK Planning Grant
- Special Education Early Intervention Grant
- Child Nutrition Training and Kitchen infrastructure funds

12. Negotiations have been settled for 2021-22, if approved at this December 14, 2021 board meeting. Salary settlements of a 2% on-schedule increase, 2% off-schedule lump sum payment, and cost of health benefit premium increases as negotiated have been incorporated into the budget. No salary increases beyond the annual step and column are included in subsequent years.

13. Bostonia Global Charter has started in 2021-22 with students in grades TK-10. Enrollment is projected to increase by one grade level every year until they enroll all grade levels. The District charges Bostonia Global for the services and support received from central District departments through a chargeback. The chargeback revenue is increased in subsequent years as District annual expenditures increase and the charter’s ADA factor increases.

Cajon Valley Union (67991) - 2021-22 First Interim				11/1/2021	
	2019-20	2020-21	2021-22	2022-23	2023-24
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>					
Base Grant	\$123,370,423	\$122,543,362	\$128,762,473	\$117,116,475	\$120,513,890
Grade Span Adjustment	5,654,227	5,593,222	5,879,518	5,030,780	5,182,346
Supplemental Grant	18,202,797	18,256,900	19,121,856	17,264,293	17,740,767
Concentration Grant	10,025,215	10,404,691	14,011,519	12,441,308	12,721,088
Add-ons: Targeted Instructional Improvement Block Grant	1,264,633	1,264,633	1,264,633	1,264,633	1,264,633
Add-ons: Home-to-School Transportation	946,780	946,780	946,780	946,780	946,780
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$159,464,075</b>	<b>\$159,009,588</b>	<b>\$169,986,779</b>	<b>\$154,064,269</b>	<b>\$158,369,504</b>
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>159,464,075</b>	<b>159,009,588</b>	<b>169,986,779</b>	<b>154,064,269</b>	<b>158,369,504</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,107</b>	<b>\$ 10,149</b>	<b>\$ 10,849</b>	<b>\$ 11,080</b>	<b>\$ 11,413</b>
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 111,227,055	\$ 79,534,765	\$ 90,511,956	\$ 83,534,023	\$ 87,983,825
EPA (for LCFF Calculation purposes)	\$ 13,029,963	\$ 42,926,779	\$ 44,636,249	\$ 36,430,690	\$ 36,299,272
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 40,507,893	\$ 42,171,491	\$ 42,171,491	\$ 42,171,491	\$ 42,171,491
In-Lieu of Property Taxes (Object Code 8096)	(5,300,836)	(5,623,447)	(7,332,917)	(8,071,935)	(8,085,084)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 35,207,057</i>	<i>\$ 36,548,044</i>	<i>\$ 34,838,574</i>	<i>\$ 34,099,556</i>	<i>\$ 34,086,407</i>
<b>TOTAL FUNDING</b>	<b>159,464,075</b>	<b>159,009,588</b>	<b>169,986,779</b>	<b>154,064,269</b>	<b>158,369,504</b>
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>159,464,075</b>	<b>159,009,588</b>	<b>169,986,779</b>	<b>154,064,269</b>	<b>158,369,504</b>

<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 13,029,963	\$ 42,926,779	\$ 44,636,249	\$ 36,430,690	\$ 36,299,272
EPA, Current Year (Object Code 8012)	\$ 12,916,218	\$ 42,926,779	\$ 44,636,249	\$ 36,430,690	\$ 36,299,272
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 201,974.00	\$ 42,085.00	\$(325,570.95)	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	-

<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 129,024,650	\$ 128,136,584	\$ 134,641,991	\$ 122,147,255	\$ 125,696,236
Supplemental and Concentration Grant funding in the LCAP year	\$ 28,228,012	\$ 28,661,591	\$ 33,133,375	\$ 29,705,601	\$ 30,461,855
Percentage to Increase or Improve Services	21.88%	22.37%	24.61%	24.32%	24.23%

<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	16,419	15,776	14,849	14,606	14,429
COE Enrollment	5	19	-	-	-
<b>Total Enrollment</b>	<b>16,424</b>	<b>15,795</b>	<b>14,849</b>	<b>14,606</b>	<b>14,429</b>
Unduplicated Pupil Count	11,741	11,304	10,357	10,297	10,317
COE Unduplicated Pupil Count	4	18	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>11,745</b>	<b>11,322</b>	<b>10,357</b>	<b>10,297</b>	<b>10,317</b>
Rolling %, Supplemental Grant	70.5400%	71.2400%	71.0100%	70.6700%	70.5700%
Rolling %, Concentration Grant	70.5400%	71.2400%	71.0100%	70.6700%	70.5700%

Cajon Valley Union (67991) - 2021-22 First Interim				11/1/2021	
	2019-20	2020-21	2021-22	2022-23	2023-24
<b>SUMMARY OF LCFF ADA</b>					
<b>Prior Year ADA for the Hold Harmless - ( net of current year charter shift)</b>					
Grades TK-3	7,048.30	6,972.14	6,972.14	5,840.10	5,818.75
Grades 4-6	5,109.87	4,950.36	4,950.36	4,413.90	4,883.00
Grades 7-8	3,591.50	3,716.54	3,716.54	3,081.60	3,145.45
Grades 9-12	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>15,749.67</b>	<b>15,639.04</b>	<b>15,639.04</b>	<b>13,335.60</b>	<b>13,847.20</b>
NSS	-	-	-	-	-
<b>Combined Subtotal</b>	<b>15,749.67</b>	<b>15,639.04</b>	<b>15,639.04</b>	<b>13,335.60</b>	<b>13,847.20</b>
<b>Current Year ADA</b>					
Grades TK-3	6,972.14	6,972.14	5,840.10	5,818.75	5,656.30
Grades 4-6	4,950.36	4,950.36	4,442.40	4,911.50	4,888.70
Grades 7-8	3,716.54	3,716.54	3,081.60	3,145.45	3,162.55
Grades 9-12	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>15,639.04</b>	<b>15,639.04</b>	<b>13,364.10</b>	<b>13,875.70</b>	<b>13,707.55</b>
NSS	-	-	-	-	-
<b>Combined Subtotal</b>	<b>15,639.04</b>	<b>15,639.04</b>	<b>13,364.10</b>	<b>13,875.70</b>	<b>13,707.55</b>
<b>Change in LCFF ADA (excludes NSS ADA)</b>	<b>(110.63)</b>	<b>-</b>	<b>(2,274.94)</b>	<b>540.10</b>	<b>(139.65)</b>
	Decline	No Change	Decline	Increase	Decline
<b>Funded LCFF ADA for the Hold Harmless</b>					
Grades TK-3	7,048.30	6,972.14	6,972.14	5,818.75	5,818.75
Grades 4-6	5,109.87	4,950.36	4,950.36	4,911.50	4,883.00
Grades 7-8	3,591.50	3,716.54	3,716.54	3,145.45	3,145.45
Grades 9-12	-	-	-	-	-
<b>Subtotal</b>	<b>15,749.67</b>	<b>15,639.04</b>	<b>15,639.04</b>	<b>13,875.70</b>	<b>13,847.20</b>
	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Prior</i>
<b>Funded NSS ADA</b>					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
<b>NPS, CDS, &amp; COE Operated</b>					
Grades TK-3	10.66	10.66	10.66	10.66	10.66
Grades 4-6	14.17	14.17	14.17	14.17	14.17
Grades 7-8	3.85	3.85	3.85	3.85	3.85
Grades 9-12	-	-	-	-	-
<b>Subtotal</b>	<b>28.68</b>	<b>28.68</b>	<b>28.68</b>	<b>28.68</b>	<b>28.68</b>
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3	6,982.80	6,982.80	5,850.76	5,829.41	5,666.96
Grades 4-6	4,964.53	4,964.53	4,456.57	4,925.67	4,902.87
Grades 7-8	3,720.39	3,720.39	3,085.45	3,149.30	3,166.40
Grades 9-12	-	-	-	-	-
<b>Total Actual ADA</b>	<b>15,667.72</b>	<b>15,667.72</b>	<b>13,392.78</b>	<b>13,904.38</b>	<b>13,736.23</b>
<b>TOTAL FUNDED ADA</b>					
Grades TK-3	7,058.96	6,982.80	6,982.80	5,829.41	5,829.41
Grades 4-6	5,124.04	4,964.53	4,964.53	4,925.67	4,897.17
Grades 7-8	3,595.35	3,720.39	3,720.39	3,149.30	3,149.30
Grades 9-12	-	-	-	-	-
<b>Total</b>	<b>15,778.35</b>	<b>15,667.72</b>	<b>15,667.72</b>	<b>13,904.38</b>	<b>13,875.88</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>110.63</i>	<i>-</i>	<i>2,274.94</i>	<i>-</i>	<i>139.65</i>

Cajon Valley Union (67991) - 2021-22 First Interim				11/1/2021	
	2019-20	2020-21	2021-22	2022-23	2023-24
<b>PER-ADA FUNDING LEVELS</b>					
<b>Base, Supplemental and Concentration Rate per ADA</b>					
Grades TK-3	\$ 10,363	\$ 10,405	\$ 11,134	\$ 11,384	\$ 11,729
Grades 4-6	\$ 9,528	\$ 9,567	\$ 10,237	\$ 10,466	\$ 10,785
Grades 7-8	\$ 9,811	\$ 9,851	\$ 10,539	\$ 10,776	\$ 11,104
Grades 9-12	\$ 11,666	\$ 11,713	\$ 12,532	\$ 12,812	\$ 13,201
<b>Base Grants</b>					
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
<b>Grade Span Adjustment</b>					
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>					
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626
<b>Prorated Base Grants</b>					
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
<b>Prorated Grade Span Adjustment</b>					
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269
<b>Supplemental Grant</b>					
	20%	20%	20%	20%	20%
<b>Maximum - 1.00 ADA, 100% UPP</b>					
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125
<b>Actual - 1.00 ADA, Local UPP as follows:</b>					
Grades TK-3	70.54%	71.24%	71.01%	70.67%	70.57%
Grades TK-3	\$ 1,200	\$ 1,212	\$ 1,269	\$ 1,294	\$ 1,333
Grades 4-6	\$ 1,103	\$ 1,114	\$ 1,167	\$ 1,190	\$ 1,225
Grades 7-8	\$ 1,136	\$ 1,147	\$ 1,201	\$ 1,225	\$ 1,262
Grades 9-12	\$ 1,350	\$ 1,364	\$ 1,428	\$ 1,457	\$ 1,500
<b>Concentration Grant (&gt;55% population)</b>					
	50%	50%	65%	65%	65%
<b>Maximum - 1.00 ADA, 100% UPP</b>					
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>					
	15.5400%	16.2400%	16.0100%	15.6700%	15.5700%
Grades TK-3	\$ 661	\$ 690	\$ 930	\$ 933	\$ 955
Grades 4-6	\$ 607	\$ 635	\$ 855	\$ 858	\$ 879
Grades 7-8	\$ 625	\$ 654	\$ 880	\$ 883	\$ 905
Grades 9-12	\$ 744	\$ 777	\$ 1,047	\$ 1,050	\$ 1,075

*Miranda Durney*  
District's authorizing signature

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
12/2/21	November	67991	06000	A. Wilmot

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 Working Budget	
		<b>BEGINNING BALANCE:</b>		\$ 55,046,430	\$ 38,129,775	\$ 44,301,230	\$ 47,560,078	\$ 39,113,610	\$ 35,303,785	\$ 62,623,304	\$ 60,541,936	\$ 52,599,307	\$ 65,500,774	\$ 61,952,438	\$ 56,695,035			
<b>LCFF SOURCES</b>																		
1.1	S	8011		LCFF	\$ 4,847,247	\$ 4,847,247	\$ 8,725,044	\$ 9,305,226	\$ 8,725,044	\$ 8,146,076	\$ 8,146,076	\$ 8,146,076	\$ 8,146,076	\$ 8,146,076	\$ 5,185,692	\$ 90,511,956	\$ 90,511,956	
1.2	S	8021-8046		Property Taxes	\$ 225,643	\$ 409,517	\$ 386,539	\$ 415,511	\$ 2,151,619	\$ 12,532,555	\$ 5,629,429	\$ 1,277,629	\$ 1,116,451	\$ 9,175,340	\$ 4,807,815	\$ 1,183,605	\$ 39,311,652	\$ 39,311,652
1.3	S	8012		EPA	\$ -	\$ -	\$ 9,270,649	\$ -	\$ -	\$ 11,159,062	\$ -	\$ -	\$ 11,159,062	\$ -	\$ -	\$ 13,047,476	\$ 44,636,249	\$ 44,636,249
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,429,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,429,920	\$ 2,859,839	\$ 2,859,839
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ (335,871)	\$ (984,054)	\$ (586,633)	\$ (586,633)	\$ (586,633)	\$ (586,633)	\$ (513,304)	\$ (513,304)	\$ (513,304)	\$ (1,539,914)	\$ (7,332,917)	\$ (7,332,917)	
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,289	\$ -	\$ -	\$ 261,083	\$ -	\$ 504,733	\$ 1,054,105	\$ 1,054,105	
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8000-8099				<b>TOTAL LCFF SOURCES</b>	\$ 5,072,890	\$ 4,920,893	\$ 17,398,179	\$ 9,134,104	\$ 10,290,030	\$ 31,251,060	\$ 14,907,079	\$ 8,837,071	\$ 19,908,285	\$ 17,069,194	\$ 12,440,587	\$ 19,811,512	\$ 171,040,884	\$ 171,040,884
<b>FEDERAL REVENUE</b>																		
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,698,779
2.3	S/A	8285	9068	Assets - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ 856,565	\$ -	\$ -	\$ 458,725	\$ -	\$ 1,992,988	\$ -	\$ -	\$ 1,992,988	\$ -	\$ -	\$ 1,992,988	\$ 7,294,255	\$ 7,971,953
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ 148,849	\$ 132,941	\$ -	\$ 64,818	\$ -	\$ 302,727	\$ -	\$ -	\$ 302,727	\$ -	\$ -	\$ 258,846	\$ 1,210,909	\$ 1,210,909
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 253,915	\$ -	\$ 255,590	\$ -	\$ -	\$ 255,590	\$ -	\$ -	\$ 255,590	\$ 1,020,686	\$ 1,022,361
2.7	A	Multiple		Other Federal	\$ 151,531	\$ 31,165	\$ 5,037	\$ 37,115	\$ 10,249	\$ 487	\$ 206,201	\$ 1,435	\$ 236,747	\$ 5,240	\$ 9,890	\$ 218,698	\$ 913,796	\$ 1,321,908
2.8	M	Multiple	LLMF	Other Federal (Learning Loss Mitigation Funds)	\$ 500,465	\$ 3,949,333	\$ 446	\$ -	\$ -	\$ 5,706,716	\$ -	\$ -	\$ 5,706,716	\$ -	\$ -	\$ 5,706,716	\$ 21,570,391	\$ 22,826,862
8100-8299				<b>TOTAL FEDERAL REVENUE</b>	\$ 1,657,411	\$ 4,113,439	\$ 5,483	\$ 814,573	\$ 10,249	\$ 8,258,509	\$ 206,201	\$ 1,435	\$ 8,494,768	\$ 5,240	\$ 9,890	\$ 8,432,838	\$ 32,010,037	\$ 38,052,772
<b>OTHER STATE REVENUE</b>																		
3.1	S	8311	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ 46,502	\$ 46,502	\$ 83,703	\$ 83,703	\$ 83,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,692	\$ 505,036	\$ 893,841	\$ 893,841
3.2	M	8311-8319		PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513,358	\$ 503,808
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 797,329	\$ -	\$ 797,329	\$ -	\$ 797,329	\$ 2,391,986	\$ 3,189,314	
3.5	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,250,213	\$ 9,250,213	\$ 9,250,213	
3.6	A	Multiple		Other State	\$ 597,951	\$ 49,133	\$ -	\$ -	\$ 3,138,705	\$ 380,754	\$ 1,045,021	\$ 508,374	\$ 757,399	\$ 730,688	\$ 1,188,966	\$ 2,913,373	\$ 11,310,364	\$ 14,107,519
3.7	M	Multiple	LLMF	Other Local (Learning Loss Mitigation Funds)	\$ 2,083,390	\$ -	\$ -	\$ -	\$ -	\$ 141,757	\$ 389,067	\$ -	\$ -	\$ 1,313,076	\$ -	\$ 1,325,013	\$ 5,252,302	\$ 5,252,302
8300-8599				<b>TOTAL OTHER STATE REVENUE</b>	\$ 2,727,844	\$ 95,635	\$ 83,703	\$ 83,703	\$ 3,222,408	\$ 1,035,869	\$ 2,231,416	\$ 508,374	\$ 757,399	\$ 2,841,092	\$ 1,233,658	\$ 14,790,963	\$ 29,612,063	\$ 33,196,997
<b>OTHER LOCAL REVENUE</b>																		
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 555,975	\$ 576,895	\$ 1,019,583	\$ 1,019,583	\$ 1,019,583	\$ 1,985,889	\$ 1,985,889	\$ 1,985,889	\$ 1,985,889	\$ 1,985,889	\$ 1,985,889	\$ 18,092,841	\$ 22,065,432	
4.2	A	Multiple		Other Local	\$ 55,269	\$ 488,876	\$ 544,135	\$ 722,157	\$ 100,105	\$ 56,840	\$ 110,315	\$ 55,157	\$ 55,157	\$ -	\$ -	\$ 2,188,012	\$ 2,188,012	
8600-8799				<b>TOTAL OTHER LOCAL REVENUE</b>	\$ 611,244	\$ 1,065,771	\$ 1,563,718	\$ 1,741,740	\$ 1,119,688	\$ 2,042,729	\$ 2,096,204	\$ 2,041,046	\$ 2,041,046	\$ 1,985,889	\$ 1,985,889	\$ 1,985,889	\$ 20,280,853	\$ 24,253,444
<b>OTHER FINANCING SOURCES</b>																		
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,250	\$ 4,250	\$ 8,500	
8900-8998				<b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,250	\$ 4,250	\$ 8,500	
8000-8998				<b>TOTAL REVENUE</b>	\$ 10,069,388	\$ 10,195,738	\$ 19,051,083	\$ 11,774,121	\$ 14,642,374	\$ 42,588,166	\$ 19,440,901	\$ 11,387,927	\$ 31,201,499	\$ 21,901,415	\$ 15,670,024	\$ 45,025,451	\$ 252,948,087	\$ 266,552,597
<b>SALARIES &amp; BENEFITS</b>																		
6.1	A	1000-1999		Certificated	\$ 908,788	\$ 9,141,524	\$ 7,807,940	\$ 7,877,928	\$ 7,972,508	\$ 8,412,803	\$ 8,518,232	\$ 8,645,577	\$ 8,702,065	\$ 8,680,675	\$ 8,542,230	\$ 10,220,559	\$ 95,430,830	\$ 95,430,830
6.2	A	2000-2999		Classified	\$ 1,242,094	\$ 3,780,292	\$ 3,398,939	\$ 3,410,604	\$ 3,418,459	\$ 4,066,318	\$ 3,950,868	\$ 4,009,411	\$ 4,288,549	\$ 4,194,132	\$ 4,033,154	\$ 7,712,201	\$ 47,505,022	\$ 47,505,022
6.3	A	3000-3999		Benefits	\$ 846,653	\$ 4,618,239	\$ 4,221,523	\$ 4,253,315	\$ 3,935,273	\$ 4,799,457	\$ 4,826,399	\$ 5,053,783	\$ 4,789,475	\$ 4,864,376	\$ 4,869,157	\$ 9,617,553	\$ 56,695,202	\$ 56,695,202
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,250,213	\$ 9,250,213	\$ 9,250,213	
6.5	M	1000-3999	LLMF	Salaries & Benefits (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000-3999				<b>TOTAL SALARIES &amp; BENEFITS</b>	\$ 2,997,535	\$ 17,540,056	\$ 15,428,401	\$ 15,541,847	\$ 15,326,240	\$ 17,278,578	\$ 17,295,499	\$ 17,708,772	\$ 17,780,089	\$ 17,739,183	\$ 17,444,541	\$ 36,800,526	\$ 208,881,266	\$ 208,881,266

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 Working Budget		
<b>CHARTER</b>		BEGINNING BALANCE:	\$ 55,046,430	\$ 38,129,775	\$ 44,301,230	\$ 47,560,078	\$ 39,113,610	\$ 35,303,785	\$ 62,623,304	\$ 60,541,936	\$ 52,599,307	\$ 65,350,774	\$ 61,952,438	\$ 56,695,035			
<b>OTHER EXPENDITURES</b>																	
7.1	A	4000-4999	Supplies	\$ 227,797	\$ 648,942	\$ 740,209	\$ 2,528,976	\$ 477,332	\$ 1,292,412	\$ 2,482,361	\$ 2,006,358	\$ 607,623	\$ 3,295,259	\$ 1,212,439	\$ 2,306,274	\$ 17,825,981	\$ 24,351,594
7.2	A	5500-5599	Utilities	\$ 113,514	\$ 323,714	\$ 372,372	\$ 377,878	\$ 239,319	\$ 164,316	\$ 390,308	\$ 211,668	\$ 181,671	\$ 247,683	\$ 160,127	\$ 191,186	\$ 2,973,757	\$ 3,117,330
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 2,684,604	\$ 1,022,009	\$ 2,331,680	\$ 2,161,753	\$ 803,559	\$ 1,361,442	\$ 2,364,366	\$ 1,902,387	\$ 231,162	\$ 4,876,329	\$ 1,777,193	\$ 4,936,107	\$ 26,452,591	\$ 27,737,153
7.4	A	6000-6999	Capital	\$ 13,778	\$ 343,669	\$ 277,571	\$ 233,714	\$ 1,205,050	\$ 616,994	\$ 539,483	\$ 270,137	\$ 65,474	\$ 42,568	\$ 376,991	\$ 449,602	\$ 4,435,032	\$ 7,334,453
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ 35,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,805	\$ 35,805
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ 6,240	\$ 195,268	\$ (155,338)	\$ 11,232	\$ 11,232	\$ -	\$ 18,690	\$ (40,837)	\$ -	\$ 320,196	\$ 161,825	\$ 1,480,755	\$ 2,009,263	\$ 2,009,263
7.7	M	4000-7999	LLMF Other Expenditures (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000-7998		<b>TOTAL OTHER EXPENDITURES</b>	\$ 3,045,933	\$ 2,533,602	\$ 3,602,300	\$ 5,313,554	\$ 2,736,492	\$ 3,435,164	\$ 5,795,208	\$ 4,349,714	\$ 1,085,929	\$ 8,782,035	\$ 3,688,574	\$ 9,363,923	\$ 53,732,429	\$ 64,585,599	
1000-7998		<b>TOTAL EXPENDITURES</b>	\$ 6,043,468	\$ 20,073,657	\$ 19,030,701	\$ 20,855,401	\$ 18,062,732	\$ 20,713,742	\$ 23,090,707	\$ 22,058,486	\$ 18,866,018	\$ 26,521,218	\$ 21,133,114	\$ 46,164,449	\$ 262,613,695	\$ 273,466,865	

<b>ASSETS</b>		Beginning Bal													Ending Balance	
8.1	NP	9111-9199	Other Cash Equivalents	\$ 976,351	\$ 3,922,441	\$ 10,941,744	\$ (85,281)	\$ 384,709	\$ 486	\$ (1,691,264)	\$ (15,031,458)	\$ -	\$ -	\$ -	\$ -	\$ (582,273)
8.2	NP	9200-9299	Receivables	\$ 5,125,442	\$ (982,818)	\$ (70,496)	\$ 2,517,142	\$ (9,862)	\$ 2,605	\$ (3,291,007)	\$ (1,645,503)	\$ (822,752)	\$ (411,376)	\$ (205,688)	\$ (205,688)	\$ (0)
8.2	NP	9290	Receivables from Government	\$ 15,995,994	\$ (787,580)	\$ (3,510,934)	\$ (7,877,136)	\$ (1,061,672)	\$ (440,019)	\$ (2,318,654)	\$ -	\$ -	\$ -	\$ -	\$ (0)	
8.3	NP	9300-9319	Temporary Loans / Due From	\$ 1,228,525	\$ 2,100,000	\$ (544,108)	\$ 370,055	\$ 120,527	\$ 450,000	\$ (700,000)	\$ (2,000,000)	\$ -	\$ (1,025,000)	\$ -	\$ 500,000	\$ 500,000
8.4	NP	9320-9499	Other Assets	\$ 647,706	\$ (229,035)	\$ (31,603)	\$ (50,725)	\$ 10,732	\$ (47,851)	\$ 91,500	\$ -	\$ -	\$ -	\$ (167,634)	\$ 223,090	
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ 16,389,645	\$ -	\$ (16,389,645)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9111-9499		<b>TOTAL ASSETS (excluding cash 9110)</b>	\$ 40,363,664	\$ 4,023,008	\$ (9,605,041)	\$ (5,125,945)	\$ (555,566)	\$ (34,779)	\$ (7,909,425)	\$ (16,676,962)	\$ (2,822,752)	\$ (411,376)	\$ (1,230,688)	\$ (205,688)	\$ 332,366	\$ 140,817

<b>CURRENT LIABILITIES</b>		Beginning Bal													Ending Balance	
9.1	NP	9500-9599	Payables	\$ 4,052,460	\$ (10,851,941)	\$ 6,899,567	\$ (144,148)	\$ 54,463	\$ 50,782	\$ (51,704)	\$ (9,479)	\$ -	\$ -	\$ -	\$ -	\$ (0)
9.1	NP	9590	Payables to Government	\$ 960,437	\$ -	\$ (196,661)	\$ (109,547)	\$ -	\$ -	\$ (455,751)	\$ (99,045)	\$ (94,821)	\$ 4,611	\$ (9,221)	\$ -	\$ 0
9.2	NP	9650-9659	Unearned Revenue	\$ 4,273,599	\$ (4,273,599)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9.3	M	95XX	Deferrals (EPA Recover)	\$ 1,652,921	\$ -	\$ (1,652,921)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9500-9659		<b>TOTAL CURRENT LIABILITIES</b>	\$ 10,939,416	\$ (15,125,540)	\$ 5,049,984	\$ (253,695)	\$ 54,463	\$ 50,782	\$ (507,455)	\$ (108,524)	\$ (94,821)	\$ 4,611	\$ (9,221)	\$ -	\$ 0	

<b>OTHER ACTIVITY</b>		Beginning Bal													Ending Balance	
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.3	NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.4	NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.5	NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10.6	NP	Multiple	Treasury Reconciling Items	\$ (1,794,028)	\$ 1,394,350	\$ (129,977)	\$ 24,784	\$ (475,028)	\$ (1,956,875)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,936,774)	
9111-9499		<b>TOTAL OTHER ACTIVITY</b>	\$ (1,794,028)	\$ 1,394,350	\$ (129,977)	\$ 24,784	\$ (475,028)	\$ (1,956,875)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,936,774)	

<b>ENDING BALANCE SUBTOTAL Prior to Borrowing</b>	\$ 29,671,983	\$ 8,587,341	\$ 23,811,995	\$ 23,002,478	\$ 20,234,228	\$ 31,804,455	\$ 42,188,012	\$ 46,953,804	\$ 64,528,023	\$ 59,491,062	\$ 56,283,659	\$ 55,888,404	\$ (12,461,566)
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<b>BORROWING ACTIVITY</b>		Beginning Bal													Ending Balance
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.5	M	9600-9619	Temporary Loans / Due To	\$ 1,503,808	\$ -	\$ (1,503,808)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,000,000)	\$ -	\$ -	\$ -	\$ -	
		<b>TOTAL BORROWING ACTIVITY</b>	\$ 16,503,808	\$ -	\$ (1,503,808)	\$ -	\$ -	\$ -	\$ (15,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	

<b>ENDING CASH BALANCE</b>	9110	\$ 38,129,775	\$ 44,301,230	\$ 47,560,078	\$ 39,113,610	\$ 35,303,785	\$ 62,623,304	\$ 60,541,936	\$ 52,599,307	\$ 65,350,774	\$ 61,952,438	\$ 56,695,035	\$ 55,223,671	\$ 55,223,671
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# BOSTONIA GLOBAL CHARTER

SACS FORM 09I

BOSTONIA GLOBAL MULTI-YEAR PROJECTION

BUDGET ASSUMPTIONS

LCFF SUMMARY

CASH FLOW PROJECTION

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,535,110.00	10,535,110.00	3,471,351.78	10,024,845.00	(510,265.00)	-4.8%
2) Federal Revenue		8100-8299	175,000.00	175,000.00	0.00	109,352.00	(65,648.00)	-37.5%
3) Other State Revenue		8300-8599	213,063.00	213,063.00	0.00	210,919.70	(2,143.30)	-1.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	349,869.89	385,805.47	345,805.47	864.5%
5) TOTAL, REVENUES			10,963,173.00	10,963,173.00	3,821,221.67	10,730,922.17		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,170,628.00	4,170,628.00	1,095,489.25	4,372,245.93	(201,617.93)	-4.8%
2) Classified Salaries		2000-2999	386,032.00	386,032.00	118,018.71	437,361.28	(51,329.28)	-13.3%
3) Employee Benefits		3000-3999	1,670,310.00	1,670,310.00	421,896.05	1,717,772.47	(47,462.47)	-2.8%
4) Books and Supplies		4000-4999	60,641.00	60,641.00	80,501.32	204,608.97	(143,967.97)	-237.4%
5) Services and Other Operating Expenditures		5000-5999	4,156,316.00	4,156,316.00	135,566.66	3,584,408.61	571,907.39	13.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,443,927.00	10,443,927.00	1,851,471.99	10,316,397.26		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			519,246.00	519,246.00	1,969,749.68	414,524.91		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			519,246.00	519,246.00	1,969,749.68	414,524.91		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			519,246.00	519,246.00		414,524.91		
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			37,914.00	37,914.00		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	481,332.00	481,332.00		414,524.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	8,171,032.00	8,171,032.00	2,915,314.00	7,888,047.00	(282,985.00)	-3.5%
Education Protection Account State Aid - Current Year		8012	195,700.00	195,700.00	47,879.00	182,340.00	(13,360.00)	-6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,168,378.00	2,168,378.00	508,158.78	1,954,458.00	(213,920.00)	-9.9%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>10,535,110.00</b>	<b>10,535,110.00</b>	<b>3,471,351.78</b>	<b>10,024,845.00</b>	<b>(510,265.00)</b>	<b>-4.8%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	150,000.00	150,000.00	0.00	84,352.00	(65,648.00)	-43.8%
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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>175,000.00</b>	<b>175,000.00</b>	<b>0.00</b>	<b>109,352.00</b>	<b>(65,648.00)</b>	<b>-37.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	213,063.00	213,063.00	0.00	210,919.70	(2,143.30)	-1.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>213,063.00</b>	<b>213,063.00</b>	<b>0.00</b>	<b>210,919.70</b>	<b>(2,143.30)</b>	<b>-1.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	40,000.00	40,000.00	3,344.17	40,000.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	310,720.25	310,000.00	310,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	35,805.47	35,805.47	35,805.47	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>40,000.00</b>	<b>40,000.00</b>	<b>349,869.89</b>	<b>385,805.47</b>	<b>345,805.47</b>	<b>864.5%</b>
<b>TOTAL, REVENUES</b>			<b>10,963,173.00</b>	<b>10,963,173.00</b>	<b>3,821,221.67</b>	<b>10,730,922.17</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,589,310.00	3,589,310.00	904,430.03	3,701,675.55	(112,365.55)	-3.1%
Certificated Pupil Support Salaries		1200	114,663.00	114,663.00	29,797.26	113,670.15	992.85	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	398,308.00	398,308.00	136,516.88	462,671.56	(64,363.56)	-16.2%
Other Certificated Salaries		1900	68,347.00	68,347.00	24,745.08	94,228.67	(25,881.67)	-37.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,170,628.00</b>	<b>4,170,628.00</b>	<b>1,095,489.25</b>	<b>4,372,245.93</b>	<b>(201,617.93)</b>	<b>-4.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	32,329.00	32,329.00	10,254.63	34,412.78	(2,083.78)	-6.4%
Classified Support Salaries		2200	113,365.00	113,365.00	43,019.44	141,342.43	(27,977.43)	-24.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	155,135.00	155,135.00	44,725.26	153,148.66	1,986.34	1.3%
Other Classified Salaries		2900	85,203.00	85,203.00	20,019.38	108,457.41	(23,254.41)	-27.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>386,032.00</b>	<b>386,032.00</b>	<b>118,018.71</b>	<b>437,361.28</b>	<b>(51,329.28)</b>	<b>-13.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	604,279.00	604,279.00	180,522.29	711,978.99	(107,699.99)	-17.8%
PERS		3201-3202	80,100.00	80,100.00	25,588.47	102,625.90	(22,525.90)	-28.1%
OASDI/Medicare/Alternative		3301-3302	81,678.00	81,678.00	25,477.15	109,458.10	(27,780.10)	-34.0%
Health and Welfare Benefits		3401-3402	651,779.00	651,779.00	146,159.75	573,097.79	78,681.21	12.1%
Unemployment Insurance		3501-3502	51,455.00	51,455.00	6,064.87	23,871.19	27,583.81	53.6%
Workers' Compensation		3601-3602	138,856.00	138,856.00	38,083.52	150,746.50	(11,890.50)	-8.6%
OPEB, Allocated		3701-3702	62,163.00	62,163.00	0.00	45,994.00	16,169.00	26.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,670,310.00</b>	<b>1,670,310.00</b>	<b>421,896.05</b>	<b>1,717,772.47</b>	<b>(47,462.47)</b>	<b>-2.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	14,000.00	14,000.00	22,847.93	33,261.30	(19,261.30)	-137.6%
Books and Other Reference Materials		4200	0.00	0.00	9,872.16	11,892.99	(11,892.99)	New
Materials and Supplies		4300	45,641.00	45,641.00	36,184.10	146,997.55	(101,356.55)	-222.1%
Noncapitalized Equipment		4400	1,000.00	1,000.00	11,597.13	12,457.13	(11,457.13)	-1145.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>60,641.00</b>	<b>60,641.00</b>	<b>80,501.32</b>	<b>204,608.97</b>	<b>(143,967.97)</b>	<b>-237.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,350.00	2,350.00	291.00	3,236.51	(886.51)	-37.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	58,874.00	58,874.00	11,730.82	58,874.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,800.00	2,800.00	207.10	6,288.14	(3,488.14)	-124.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,000.00	23,000.00	8,666.19	34,394.18	(11,394.18)	-49.5%
Professional/Consulting Services and Operating Expenditures		5800	4,069,292.00	4,069,292.00	114,671.55	3,481,615.78	587,676.22	14.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,156,316.00</b>	<b>4,156,316.00</b>	<b>135,566.66</b>	<b>3,584,408.61</b>	<b>571,907.39</b>	<b>13.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			10,443,927.00	10,443,927.00	1,851,471.99	10,316,397.26		

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

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

**Bostonia Global Charter Multiyear Projection for 2021-22 thru 2023-24**  
**Based on 2021-22 Adopted, Updated 12/06/2021**

Assumptions:		State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA
		5.07%	70.98%	911.70	2.48%	71.54%	1,147.60	3.11%	72.09%	1,290.10
		2021-22 First Interim Budget			2022-23 Projected			2023-24 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	10,024,845	0	10,024,845	13,048,439	0	13,048,439	15,303,724	0	15,303,724
Federal Revenue	8100-8299	0	109,352	109,352	0	119,352	119,352	0	119,352	119,352
Other State Revenue	8300-8599	155,214	55,706	210,920	195,368	70,117	265,485	219,633	78,825	298,458
Local Revenue	8600-8799	75,805	310,000	385,805	84,404	165,000	249,404	86,273	170,000	256,273
<b>Total Revenue with Adjustments</b>		<b>10,255,864</b>	<b>475,058</b>	<b>10,730,922</b>	<b>13,328,210</b>	<b>354,469</b>	<b>13,682,679</b>	<b>15,609,629</b>	<b>368,177</b>	<b>15,977,807</b>
<b>Expenditures</b>										
Certificated Salaries	1000-1999	4,249,907	122,339	4,372,246	5,240,558	123,798	5,364,356	6,119,918	125,308	6,245,226
Classified Salaries	2000-2999	391,168	46,193	437,361	489,259	46,886	536,145	566,803	47,589	614,392
Employee Benefits	3000-3999	1,670,392	47,381	1,717,772	2,185,787	52,106	2,237,894	2,536,672	53,285	2,589,956
Books/Supplies	4000-4999	185,295	19,314	204,609	232,670	31,853	264,523	268,238	38,066	306,304
Services/Operating Expenses	5000-5999	3,351,348	233,060	3,584,409	3,716,695	82,221	3,798,916	3,938,675	86,015	4,024,690
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
Other Outgo & Long Term Debt	7100-7499	0	0	0	0	0	0	0	0	0
Direct/Indirect Support	7300-7399	(6,770)	6,770	0	(17,605)	17,605	0	(17,915)	17,915	0
<b>Total Expenditures</b>		<b>9,841,340</b>	<b>475,058</b>	<b>10,316,397</b>	<b>11,847,365</b>	<b>354,469</b>	<b>12,201,834</b>	<b>13,412,392</b>	<b>368,177</b>	<b>13,780,569</b>
Beginning Fund Balance		0	0	0	414,525	0	414,525	1,895,370	0	1,895,370
<b>Projected Ending Fund Balance</b>		<b>414,525</b>	<b>0</b>	<b>414,525</b>	<b>1,895,370</b>	<b>0</b>	<b>1,895,370</b>	<b>4,092,608</b>	<b>0</b>	<b>4,092,608</b>
<b>Excess or (Deficit)</b>		<b>414,525</b>	<b>0</b>	<b>414,525</b>	<b>1,480,846</b>	<b>0</b>	<b>1,480,846</b>	<b>2,197,238</b>	<b>0</b>	<b>2,197,238</b>
Mandated Reserve for Contingencies		412,656	0	412,656	366,055	0	366,055	413,417	0	413,417
Unappropriated Reserve		<b>1,869</b>	<b>0</b>	<b>1,869</b>	<b>1,529,315</b>	<b>0</b>	<b>1,529,315</b>	<b>3,679,191</b>	<b>0</b>	<b>3,679,191</b>

**CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL  
ASSUMPTIONS USED TO DEVELOP THE  
2021-22 THROUGH 2023-24 MULTI-YEAR BUDGET PROJECTION  
FOR 2021-22 FIRST INTERIM BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2021-22	5.07% COLA applied to base, 70.98% Unduplicated
2022-23	2.48% COLA applied to base, 71.54% Unduplicated
2023-24	3.11% COLA applied to base, 72.09% Unduplicated

Statutory COLA was added to the base LCFF calculation for each year. The increase for concentration grant for the UPP population over 55% was increased from 50% to 65%, providing a projected \$192,879 which is to be used to increase the number of staff serving students such as teachers, paraprofessionals, counselors, nurses, and custodians. Charter schools are funded on the current year ADA with no option for prior year funding in the event of declining enrollment.

2. The 2021-22 budget includes the following revenue sources: LCFF, Title I, Title II, Lottery, and Local revenue grant from New Schools Venture. The charter is eligible for ESSER II and III, but no ESSER revenue has been budgeted until initial allocations are received from CDE.

3. For this opening year, Bostonia Global is serving students in grades TK-10 with an enrollment of about 1,013 students. For this year, a 90% attendance rate was used to project ADA. Subsequent year attendance rate of 95% was used to project ADA. 2022-23 is projected to serve grades TK-11 with an enrollment of 1,208, and 2023-24 TK-12 with 1,358 students.

4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. Staffing FTE grows based on enrollment needs for both certificated and classified staff. Supplies and services are projected to increase by 25% each year for growth along with increases of 2.65% for 2022-23 and 2.36% in 2023-24 inflation.

5. Annual rate changes in STRS and PERS pension costs are included in the 2021-22 budget and subsequent years. STRS and PERS contribution increases will continue each year until established target rates are reached in 2022-23 for STRS and 2026-27 for PERS.

	2021-22	2022-23	2023-24
CalSTRS	16.92%	19.10%	19.10%
CalPERS	22.91%	26.10%	27.10%

6. The School Employees Fund Unemployment Insurance benefit contribution rate was projected to increase by nearly 25 times the historic rate, from 0.05% to 1.23% for 2021-22. With the enacted State budget, the Unemployment Insurance benefit was set at only a portion of the increase, at 0.5%. The rate is now expected to stay at 0.5% for 2022-23 and drop and hold at 0.20% beginning 2023-24.

7. Employees at Bostonia Global Charter are employees of the District and members of CVEA and CSEA at Cajon Valley. Negotiations have been settled for 2021-22, if approved at this December 14, 2021 board meeting. Salary settlements of a 2% on-schedule increase, 2% off-schedule lump sum payment, and cost of health benefit premium increases as negotiated have been incorporated into the budget. No salary increases beyond the annual step and column are included in subsequent years. A 3% increase to health and welfare contributions are included in subsequent years.

New LEA (140558) - Bostonia Global 2021-22 First Interim	11/8/2021		
	2021-22	2022-23	2023-24
<b>SUMMARY OF FUNDING</b>			
<b>General Assumptions</b>			
COLA & Augmentation	5.07%	2.48%	3.11%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>			
Base Grant	\$7,650,569	\$10,032,588	\$11,780,710
Grade Span Adjustment	396,151	448,633	507,638
Supplemental Grant	1,142,313	1,499,654	1,771,734
Concentration Grant	835,812	1,067,564	1,243,642
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-
Add-ons: Home-to-School Transportation	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$10,024,845</b>	<b>\$13,048,439</b>	<b>\$15,303,724</b>
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
<b>Total LCFF Entitlement</b>	<b>10,024,845</b>	<b>13,048,439</b>	<b>15,303,724</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,996</b>	<b>\$ 11,370</b>	<b>\$ 11,862</b>
<b>Components of LCFF By Object Code</b>			
State Aid (Object Code 8011)	\$ 7,888,047	\$ 10,667,489	\$ 12,890,769
EPA (for LCFF Calculation purposes)	\$ 182,340	\$ 229,520	\$ 258,020
<i>Local Revenue Sources:</i>			
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,954,458	2,151,430	2,154,935
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>10,024,845</b>	<b>13,048,439</b>	<b>15,303,724</b>
Basic Aid Status	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>10,024,845</b>	<b>13,048,439</b>	<b>15,303,724</b>

<b>SUMMARY OF EPA</b>			
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 182,340	\$ 229,520	\$ 258,020
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 182,340	\$ 229,520	\$ 258,020
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-

<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>			
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 8,046,720	\$ 10,481,221	\$ 12,288,348
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,978,125	\$ 2,567,218	\$ 3,015,376
Percentage to Increase or Improve Services	24.58%	24.49%	24.54%

<b>SUMMARY OF STUDENT POPULATION</b>			
<b>Unduplicated Pupil Population</b>			
Enrollment	1,013	1,208	1,358
COE Enrollment	-	-	-
<b>Total Enrollment</b>	<b>1,013</b>	<b>1,208</b>	<b>1,358</b>
Unduplicated Pupil Count	719	870	991
COE Unduplicated Pupil Count	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>719</b>	<b>870</b>	<b>991</b>
Rolling %, Supplemental Grant	70.9800%	71.5400%	72.0900%
Rolling %, Concentration Grant	70.9800%	70.6700%	70.5700%

New LEA (140558) - Bostonia Global 2021-22 First Interim	11/8/2021		
	2021-22	2022-23	2023-24
<b>SUMMARY OF LCFF ADA</b>			
<b>Prior Year ADA for the Hold Harmless - ( net of current year charter shift)</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>LCFF Subtotal</b>	-	-	-
NSS	-	-	-
<b>Combined Subtotal</b>	-	-	-
<b>Current Year ADA</b>			
Grades TK-3	435.60	447.45	462.65
Grades 4-6	232.20	309.70	310.65
Grades 7-8	128.70	151.05	158.65
Grades 9-12	115.20	239.40	358.15
<b>LCFF Subtotal</b>	911.70	1,147.60	1,290.10
NSS	-	-	-
<b>Combined Subtotal</b>	911.70	1,147.60	1,290.10
<b>Change in LCFF ADA (excludes NSS ADA)</b>	911.70	1,147.60	1,290.10
	Increase	Increase	Increase
<b>Funded LCFF ADA for the Hold Harmless</b>			
Grades TK-3	435.60	447.45	462.65
Grades 4-6	232.20	309.70	310.65
Grades 7-8	128.70	151.05	158.65
Grades 9-12	115.20	239.40	358.15
<b>Subtotal</b>	911.70	1,147.60	1,290.10
	<i>Current</i>	<i>Current</i>	<i>Current</i>
<b>Funded NSS ADA</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Subtotal</b>	-	-	-
	Prior	Prior	Prior
<b>NPS, CDS, &amp; COE Operated</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Subtotal</b>	-	-	-
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	435.60	447.45	462.65
Grades 4-6	232.20	309.70	310.65
Grades 7-8	128.70	151.05	158.65
Grades 9-12	115.20	239.40	358.15
<b>Total Actual ADA</b>	911.70	1,147.60	1,290.10
<b>TOTAL FUNDED ADA</b>			
Grades TK-3	435.60	447.45	462.65
Grades 4-6	232.20	309.70	310.65
Grades 7-8	128.70	151.05	158.65
Grades 9-12	115.20	239.40	358.15
<b>Total</b>	<b>911.70</b>	<b>1,147.60</b>	<b>1,290.10</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-

New LEA (140558) - Bostonia Global 2021-22 First Interim	11/8/2021		
	2021-22	2022-23	2023-24
<b>PER-ADA FUNDING LEVELS</b>			
<b>Base, Supplemental and Concentration Rate per ADA</b>			
Grades TK-3	\$ 11,131	\$ 11,400	\$ 11,758
Grades 4-6	\$ 10,234	\$ 10,481	\$ 10,811
Grades 7-8	\$ 10,537	\$ 10,791	\$ 11,131
Grades 9-12	\$ 12,529	\$ 12,830	\$ 13,233
<b>Base Grants</b>			
Grades TK-3	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,802	\$ 10,045	\$ 10,357
<b>Grade Span Adjustment</b>			
Grades TK-3	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 255	\$ 261	\$ 269
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>			
Grades TK-3	\$ 8,935	\$ 9,157	\$ 9,441
Grades 4-6	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 10,057	\$ 10,306	\$ 10,626
<b>Prorated Base Grants</b>			
Grades TK-3	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,802	\$ 10,045	\$ 10,357
<b>Prorated Grade Span Adjustment</b>			
Grades TK-3	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 255	\$ 261	\$ 269
<b>Supplemental Grant</b>			
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%
<b>Actual - 1.00 ADA, Local UPP as follows:</b>			
Grades TK-3	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$ 2,011	\$ 2,061	\$ 2,125
<b>Actual - 1.00 ADA, Local UPP as follows:</b>			
Grades TK-3	\$ 1,268	\$ 1,310	\$ 1,361
Grades 4-6	\$ 1,166	\$ 1,205	\$ 1,252
Grades 7-8	\$ 1,201	\$ 1,240	\$ 1,289
Grades 9-12	\$ 1,428	\$ 1,475	\$ 1,532
<b>Concentration Grant (&gt;55% population)</b>			
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>			
Grades TK-3	\$ 5,808	\$ 5,952	\$ 6,137
Grades 4-6	\$ 5,340	\$ 5,472	\$ 5,643
Grades 7-8	\$ 5,498	\$ 5,634	\$ 5,810
Grades 9-12	\$ 6,537	\$ 6,699	\$ 6,907
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>			
Grades TK-3	\$ 928	\$ 933	\$ 955
Grades 4-6	\$ 853	\$ 858	\$ 879
Grades 7-8	\$ 879	\$ 883	\$ 905
Grades 9-12	\$ 1,045	\$ 1,050	\$ 1,075

*Miranda Dwyer*  
District's authorizing signature

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
12/2/21	November	47605	00600	A. Wilmot

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 Working Budget	
<b>BEGINNING BALANCE:</b>				\$ -	\$ 1,982,864	\$ 1,843,409	\$ 1,547,510	\$ 4,058,957	\$ 3,671,847	\$ 4,046,635	\$ 3,298,070	\$ 1,191,178	\$ 1,145,055	\$ 1,026,662	\$ 998,783			
<b>LCFF SOURCES</b>																		
1.1	S	8011	LCFF	\$ -	\$ -	\$ -	\$ 2,915,314	\$ -	\$ 1,419,848	\$ -	\$ 709,924	\$ 709,924	\$ 709,924	\$ 709,924	\$ 713,188	\$ 7,888,047	\$ 7,888,047	
1.2	S	8021-8046	Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.3	S	8012	EPA	\$ -	\$ -	\$ 47,879	\$ -	\$ -	\$ 45,585	\$ -	\$ -	\$ 45,585	\$ -	\$ -	\$ 43,291	\$ 182,340	\$ 182,340	
1.4	S	8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.5	S	8096	Charter In Lieu Taxes	\$ -	\$ -	\$ 351,802	\$ 156,357	\$ 156,357	\$ 156,357	\$ 156,357	\$ 156,357	\$ 273,624	\$ 136,812	\$ 136,812	\$ 273,625	\$ 1,954,458	\$ 1,954,458	
1.6	S	8097	Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.7	A	Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>8000-8099 TOTAL LCFF SOURCES</b>				\$ -	\$ -	\$ 399,681	\$ 3,071,671	\$ 156,357	\$ 1,621,790	\$ 156,357	\$ 866,281	\$ 1,029,133	\$ 846,736	\$ 846,736	\$ 1,030,103	\$ 10,024,845	\$ 10,024,845	
<b>FEDERAL REVENUE</b>																		
2.1	A	8110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.2	S	8181&8182	Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.3	S/A	8285 9068	Assets - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.4	S	8290 3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,088	\$ -	\$ -	\$ 8,435	\$ -	\$ -	\$ 8,435	\$ 37,958	\$ 84,352	
2.5	S	8290 4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,250	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ 11,250	\$ 25,000	
2.6	S	8290 4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.7	A	Multiple	Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.8	M	Multiple LLMF	Other Federal (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>8100-8299 TOTAL FEDERAL REVENUE</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,338	\$ -	\$ -	\$ 10,935	\$ -	\$ -	\$ 10,935	\$ 49,208	\$ 109,352	
<b>OTHER STATE REVENUE</b>																		
3.1	S	8311 6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.2	M	8311-8319	PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.3	S	8550	Mandate block	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.4	S	8560	Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,730	\$ -	\$ -	\$ 52,730	\$ -	\$ 52,730	\$ 158,190	\$ 210,920	
3.5	O	8590 7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.6	A	Multiple	Other State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.7	M	Multiple LLMF	Other Local (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>8300-8599 TOTAL OTHER STATE REVENUE</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,730	\$ -	\$ -	\$ 52,730	\$ -	\$ 52,730	\$ 158,190	\$ 210,920	
<b>OTHER LOCAL REVENUE</b>																		
4.1	S	8792	SPED PA Special Education - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4.2	A	Multiple	Other Local	\$ -	\$ -	\$ 345,805	\$ 4,064	\$ -	\$ -	\$ 31,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,699	\$ 385,805	
<b>8600-8799 TOTAL OTHER LOCAL REVENUE</b>				\$ -	\$ -	\$ 345,805	\$ 4,064	\$ -	\$ -	\$ 31,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,699	\$ 385,805	
<b>OTHER FINANCING SOURCES</b>																		
5.1	A	8900-8998	Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>8900-8998 TOTAL OTHER FINANCING SOURCES</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>8000-8998 TOTAL REVENUE</b>				\$ -	\$ -	\$ 745,487	\$ 3,075,735	\$ 156,357	\$ 1,649,128	\$ 240,916	\$ 866,281	\$ 1,040,069	\$ 899,466	\$ 846,736	\$ 1,093,768	\$ 10,613,942	\$ 10,730,922	
<b>SALARIES &amp; BENEFITS</b>																		
6.1	A	1000-1999	Certificated	\$ 13,186	\$ 91,213	\$ 626,448	\$ 364,642	\$ 359,655	\$ 367,632	\$ 363,278	\$ 366,115	\$ 369,581	\$ 370,680	\$ 364,175	\$ 715,640	\$ 4,372,246	\$ 4,372,246	
6.2	A	2000-2999	Classified	\$ -	\$ 4,534	\$ 67,494	\$ 45,991	\$ 41,035	\$ 31,257	\$ 27,606	\$ 34,442	\$ 36,986	\$ 37,900	\$ 38,477	\$ 71,639	\$ 437,361	\$ 437,361	
6.3	A	3000-3999	Benefits	\$ 2,912	\$ 33,418	\$ 243,305	\$ 142,261	\$ 143,627	\$ 138,067	\$ 132,692	\$ 142,471	\$ 146,134	\$ 147,254	\$ 147,779	\$ 297,853	\$ 1,717,772	\$ 1,717,772	
6.4	O	3101-3112 7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6.5	M	1000-3999 LLMF	Salaries & Benefits (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1000-3999 TOTAL SALARIES &amp; BENEFITS</b>				\$ 16,099	\$ 129,165	\$ 937,247	\$ 552,893	\$ 544,317	\$ 536,956	\$ 523,576	\$ 543,027	\$ 552,701	\$ 555,834	\$ 550,431	\$ 1,085,132	\$ 6,527,380	\$ 6,527,380	

			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 Working Budget	
<b>CHARTER</b> BEGINNING BALANCE:			\$ -	\$ 1,982,864	\$ 1,843,409	\$ 1,547,510	\$ 4,058,957	\$ 3,671,847	\$ 4,046,635	\$ 3,298,070	\$ 1,191,178	\$ 1,145,055	\$ 1,026,662	\$ 998,783			
<b>OTHER EXPENDITURES</b>																	
7.1	A	4000-4999	Supplies	\$ 10,428	\$ 13,694	\$ 26,838	\$ 29,541	\$ 7,096	\$ 7,687	\$ 18,236	\$ 14,948	\$ 14,084	\$ 14,984	\$ 17,023	\$ 25,597	\$ 200,156	\$ 204,609
7.2	A	5500-5599	Utilities	\$ -	\$ 3,086	\$ 5,819	\$ 2,826	\$ 8,746	\$ 1,587	\$ 4,506	\$ 3,064	\$ 5,384	\$ 3,528	\$ 5,376	\$ 6,364	\$ 50,285	\$ 58,874
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 39	\$ 3,063	\$ 78,517	\$ 42,217	\$ 2,131	\$ 619,728	\$ 443,512	\$ 412,135	\$ 514,023	\$ 443,512	\$ 301,786	\$ 552,804	\$ 3,413,466	\$ 3,525,535
7.4	A	6000-6999	Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.7	M	4000-7999	LLMF Other Expenditures (Learning Loss Mitigation Funds)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>4000-7998 TOTAL OTHER EXPENDITURES</b>				\$ 10,467	\$ 19,844	\$ 111,173	\$ 74,584	\$ 17,974	\$ 629,002	\$ 466,255	\$ 430,146	\$ 533,490	\$ 462,024	\$ 324,185	\$ 584,764	\$ 3,663,908	\$ 3,789,018
<b>1000-7998 TOTAL EXPENDITURES</b>				\$ 26,565	\$ 149,009	\$ 1,048,421	\$ 627,477	\$ 562,291	\$ 1,165,958	\$ 989,831	\$ 973,173	\$ 1,086,192	\$ 1,017,858	\$ 874,616	\$ 1,669,896	\$ 10,191,288	\$ 10,316,397

<b>ASSETS</b>													Beginning Bal	Ending Balance			
8.1	NP	9111-9199	Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 59	\$ 662	\$ (369)	\$ (351)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
8.2	NP	9200-9299	Receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2	NP	9290	Receivables from Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.3	NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recompl.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>9111-9499 TOTAL ASSETS (excluding cash 9110)</b>				\$ -	\$ -	\$ -	\$ -	\$ 59	\$ 662	\$ (369)	\$ (351)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)

<b>CURRENT LIABILITIES</b>													Beginning Bal	Ending Balance			
9.1	NP	9500-9599	Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.1	NP	9590	Payables to Government	\$ (1,652,921)	\$ -	\$ 1,652,921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.2	NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.3	M	95XX	Deferrals (EPA Recover)	\$ 1,652,921	\$ -	\$ (1,652,921)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>9500-9659 TOTAL CURRENT LIABILITIES</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>OTHER ACTIVITY</b>													Beginning Bal	Ending Balance			
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4	NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5	NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.6	NP	Multiple	Treasury Reconciling Items	\$ 9,429	\$ 9,554	\$ 7,035	\$ 63,248	\$ 19,486	\$ (108,752)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>9111-9499 TOTAL OTHER ACTIVITY</b>				\$ 9,429	\$ 9,554	\$ 7,035	\$ 63,248	\$ 19,486	\$ (108,752)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>ENDING BALANCE SUBTOTAL Prior to Borrowing</b>	\$ (2,017,136)	\$ (156,591)	\$ (452,490)	\$ 2,059,075	\$ 1,673,170	\$ 2,045,896	\$ 1,297,368	\$ 3,191,178	\$ 1,145,055	\$ 1,026,662	\$ 998,783	\$ 422,654	\$ 422,654
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<b>BORROWING ACTIVITY</b>													Beginning Bal	Ending Balance			
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5	M	9600-9619	Temporary Loans / Due To	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ (2,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BORROWING ACTIVITY</b>				\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ (2,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>ENDING CASH BALANCE 9110</b>	\$ 1,982,864	\$ 1,843,409	\$ 1,547,510	\$ 4,058,957	\$ 3,671,847	\$ 4,046,635	\$ 3,298,070	\$ 1,191,178	\$ 1,145,055	\$ 1,026,662	\$ 998,783	\$ 422,654	\$ 422,654
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