



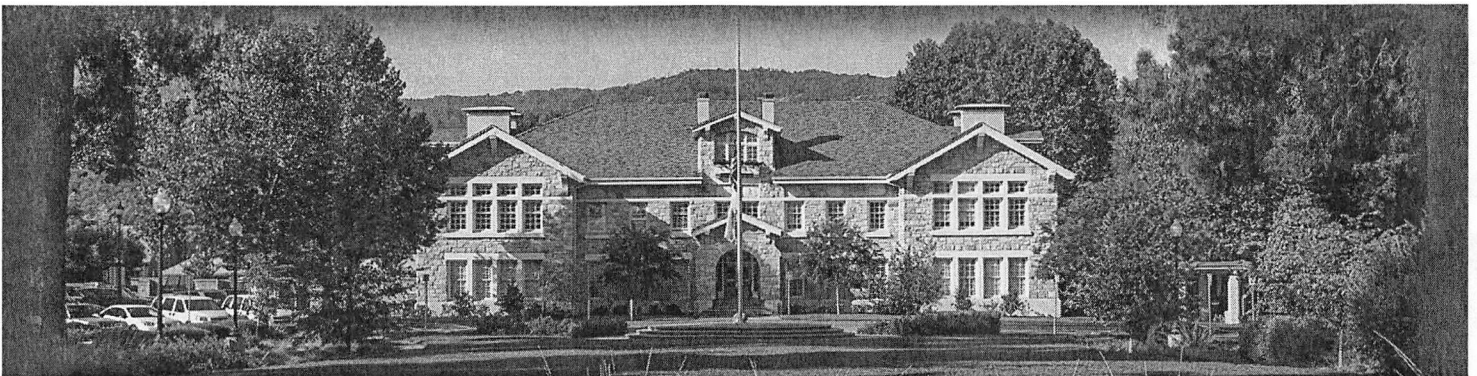
ST. HELENA UNIFIED SCHOOL DISTRICT

2021-22

First Interim Budget Report

Approval at the December 16, 2021 Regular Meeting of the Board of Trustees

Prepared by Andrea Stubbs, Chief Business Official



2021-22 FIRST INTERIM REPORT

TABLE OF CONTENTS

TITLE:	PAGE:
2021-22 Budget Assumptions, SHUSD: June 17, 2021 Board Approved Version	29-40
Business and Administration Steering Committee (BASC) – Common Message, 2021-22 First Interim	18-28
Dartboard, Financial Projections—Governor’s Enacted 2021-22 State Budget	41
Fiscal Report, School Services of California – <i>2021-22 First Interim Considerations</i>	10-17
Form 01 (SACS): General Fund, Unrestricted/Restricted, Fund 01	55-79
Form 08 (SACS): Student Activity Special Revenue Fund, Fund 08	80-84
Form 11 (SACS): Adult Education, Fund 11	85-91
Form 13 (SACS): Cafeteria, Fund 13	92-98
Form 14 (SACS): Deferred Maintenance, Fund 14	99-104
Form 17 (SACS): Special Reserve Fund Other Than Capital Outlay Projects Fund 17	105-108
Form 20 (SACS): Special Reserve Fund for Post Employment Benefits, Fund 20	109-112
Form 21 (SACS): Measure K, Building Fund, Fund 21	113-119
Form 25 (SACS): Capital Facilities Fund—Developer Fees, Fund 25	120-126
Form 40 (SACS): Special Reserve Fund for Capital Outlay Projects, Fund 40	127-133
Form A (SACS): Average Daily Attendance	134-136
Form CASH (SACS): Cashflow Worksheet, Budget Year 1 and 2	137-140
Form CI (SACS): Interim Certification	7-9
Form ESMOE (SACS): Every Student Succeeds Act – Maintenance of Effort, Expenditures	141-143
Form ICR (SACS): Indirect Cost Rate Worksheet	144-147
Form MYP (SACS): Multi-Year Projections, Unrestricted	148-153
Forms SIAA/B (SACS): Summary of Interfund Activities	154-155
Local Control Funding Formula – Calculator, 2021-22, version 22-2b, November 23, 2021	42-54
Presentation Slides	1-6
Standards and Criteria (SACS)—Form 01CS	156-181
Technical Review Checks (SACS):	182-187



2021-22 First Interim Report– PROPERTY TAX REVENUE AND MULTI-YEAR PROJECTION UPDATE

Prepared by: Andi Stubbs, Chief Business Official

Prepared for: December 16, 2021 Regular Board Meeting

2 Background

- The 2021-22 Original Budget approved during the June 17, 2021 Board meeting included property tax revenues budgeted at 0% growth in 2021-22 and in the subsequent two years
 - Based on recommendations by the Napa County Assessor's Office and the Napa County Office of Education during the 2020-21 school year
 - Due to the potential impact of the COVID-19 Pandemic and Glass/Hennessey Fires on residential and commercial property assessments
- These estimates, along with other revenue and expenditure assumptions established in the 2021-22 Original Budget, resulted in a projected unrestricted budgetary deficit of **(\$994,304)** in 2023-24

3

Background, continued...

- 2021-22 property tax revenue is now projected at an increase of approximately **1.54%** compared with 2020-21 actuals
 - Based on the 2021-22 J-29 P-1 Property Tax Certification Report received November 16, 2021
 - Compared with the 2020-21 J-29 Annual Property Tax Certification Report received on August 17, 2021
- The Napa County Assessor's Office now supports the District budgeting at 1% growth in 2022-23 and 2023-24
- These new estimates, along with other updated revenue and expenditure assumptions, have resulted in a projected unrestricted budgetary surplus of **\$35,942** in 2023-24 as presented in the 2021-22 First Interim Report

4

Projected Deficit and Reserves

Board Adoption - 2021-22 Original Budget, Multi-Year Projection, General Fund		2021-22	2022-23	2023-24
Projected Unrestricted Deficit:		\$163,727	(\$6,482)	(\$994,304)
Projected Reserve:		28.88%	28.94%	26.08%

2021-22 First Interim Report, Multi-Year Projection, General Fund		2021-22	2022-23	2023-24
Projected Unrestricted Deficit:		\$1,012,275	(\$58,874)	\$35,942
Projected Reserve:		35.49%	35.47%	35.11%

5		Changes Since 2021-22 Original Budget – Revenue – Unrestricted, Restricted	
Unrestricted:			
■	Property tax revenue growth (1.54%):		\$438,495
■	District-of-Choice revenue:		\$5,833
■	Local revenue (interest, facility use, etc.):		<u>\$22,022</u>
		Total, Unrestricted:	\$466,350
Restricted:			
■	Special Education revenue:		\$190,159
■	ESSER II COVID-19 funding (increase in allocation):		\$67,677
■	ESSER III COVID-19 funding (unearned revenue; book when spent):		(\$1,289,246)
■	Title I-IV federal funding (net of changes):		(\$29,786)
■	Educator Effectiveness Block Grant (new):		\$390,439
■	In-Person Instruction COVID-19 funds (spent in 2020-21):		(\$259,148)
■	Expanded Learning COVID-19 funds (booked in 2020-21):		(\$361,364)
■	STRS On-Behalf Revenue:		\$187,619
■	Local revenue (donations, scholarships):		<u>\$168,758</u>
		Total, Restricted:	(\$934,892)

6		Changes Since 2021-22 Original Budget – Expenses-Unrestricted/Restricted Combined	
Payroll Costs:			
■	<u>Certificated Salaries:</u> Net of adjustments for six new hires in 2021-22, supplemental pay (e.g. to COVID-19 funds), and increase of sub pay rate from \$175 to \$200 (daily); \$200 to \$210/\$250 (long-term, higher rate for subs with assigned student classes)		(\$165,328)
■	<u>Classified Salaries:</u> Net of adjustments for seven new hires (including an additional 6.5-hour Para Educator position - \$45K; and a 3.0-hour Playground Supervisor, SHES - \$9K), and adjustments to supplemental pay (e.g. to COVID-19 funds); also shifted some costs for transportation to services expense category due to ongoing need for contracted drivers		(\$28,074)
■	<u>Employee Benefits:</u> Net of adjustments based on salary changes above; includes rate adjustment from 1.23% for Unemployment Insurance to .50%, and adjustment to the medical benefit rate increase (budgeted at 10%, actual rate increase effective January 1, 2022 is 4.86%); also adjusted budgets due to July medical premium payments that are now paid throughout the year in the new financial system (see Unaudited Actuals Report, September 16, 2021)		<u>(\$151,867)</u>
		Total, Net Payroll Cost Changes:	(\$345,269)
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Note: More budget adjustments than usual due to one-time COVID-19 funds </div>			

7

Changes Since 2021-22 Original Budget – Expenses-Unrestricted/Restricted Combined

Other Costs:

<ul style="list-style-type: none"> Supplies/Materials: Increase of \$89,855 to donations accounts; \$176,187 to other restricted accounts (e.g. COVID-19 relief funds); and a net decrease to unrestricted accounts of (\$29,519) 	\$236,523
<ul style="list-style-type: none"> Services and Operating: Increase of \$431,975 to donations and scholarship accounts; net of all other changes: \$198,230 (other restricted accounts including COVID-19 relief funds, shift of classified salary costs to services for ongoing contracted drivers, increased utilities and insurance costs, shift in technology costs from supplies/materials to services for licenses) 	\$630,205
<ul style="list-style-type: none"> Capital Outlay: Increase of \$22,782 to restricted accounts (donations and Special Education) 	\$22,782
<ul style="list-style-type: none"> Other Outgo: Shift in costs for financial system support from services expense Category 	\$16,290
<ul style="list-style-type: none"> Transfers Out: Decrease in Food Services contribution due to ongoing waivers 	(\$97,032)
<div style="border: 1px solid black; padding: 2px;"> Net change, all expense budget categories: \$463,499 </div>	Total, Other Costs: \$808,768

8

Assumptions – Multiyear Projection - Revenue

Description:	2021-22	2022-23	2023-24
Property Taxes/All LCFF Sources	\$35,668,523	\$36,016,725	\$36,247,592
Property Taxes, Percent Increase	1.54%	1.00%	1.00%
Enrollment, Estimated (note: DOC sunsets 2023-24)	1,150	1,150	1,150
Average Daily Attendance, Estimated:	1,097.10	1,097.10	1,097.10
Unduplicated Pupils (Eligible for Free/Reduced Lunch, English Learners, Foster Youth):	520	520	520
Minimal Proportionality Percentage	9.10%	9.09%	9.04%
Supplemental Grant Portion, Local Control Funding Formula (LCFF); Estimated:	\$943,474	\$938,142	\$962,814
California Lottery, Unrestricted; per-ADA Amount:	\$163	\$163	\$163
California Lottery, Restricted; per-ADA Amount:	\$65	\$65	\$65
Mandate Block Grant, Grades K-8; per-ADA Amount:	\$32.79	\$33.60	\$34.64
Mandate Block Grant, Grades 9-12; per-ADA Amount	\$63.17	\$64.74	\$66.75
Revenue for one-time or short-term scholarships, donations, grants and other restricted funds, e.g. COVID-19 relief sources, are budgeted as received and removed from subsequent years			

Assumptions – Multiyear Projection - Expenses

9

Description:	2021-22	2022-23	2023-24
Negotiated Salary Increases, All Non-Executive Cabinet:	3%	0%	0%
Step and Column Increases, Certificated:	≈2%	2%	2%
State Teachers' Retirement System (STRS) Rate:	16.92%	19.10%	19.10%
Step and Column Increases, Classified:	≈2%	2%	2%
California Public Employees Retirement System (PERS) Rate:	22.91%	26.10%	27.10%
Medical Benefits Increases:	4.86% eff. 01.01.2022	10% eff. 01.01.2023	10% eff. 01.01.2024
Consumer Price Index (CPI):	3.96%	2.65%	2.36%
Statutory Cost of Living Adjustment (COLA):	1.70%	2.48%	3.11%
Placeholder for classified staffing changes, e.g. custodial and technology:	\$0	\$145,138	Ongoing
Projected savings, STRS Retirement Incentive:	\$0	\$0	(\$263,000)
Expenses Revenue for one-time or short-term scholarships, donations, grants and other restricted funds, e.g. COVID-19 relief sources, are budgeted as received and removed from subsequent years			

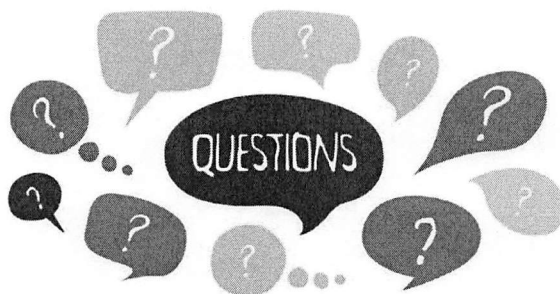
Next Steps

10

- Submit the 2021-22 First Interim Report to the Napa County Office of Education (NCOE) for review/submission to the California Department of Education (CDE)
- 2022-23 Budget Assumptions will include a prioritized allocation restoration plan
 - Business Operations Committee will review, provide feedback and make a recommendation on priorities/amounts
 - Fund 14 (Deferred Maintenance) – annual contribution towards small contracted deferred maintenance projects
 - Fund 40 (Special Reserve for Capital Outlay) – annual contribution towards larger facility projects, set-aside for turf/pool liner replacement, and renewable energy projects
 - Fund 01 (General Fund) – annual budget for Future Ready Classrooms (classroom technology, furniture, etc.)
- First Board review of 2022-23 Budget Assumptions: February 17, 2022 Regular Board meeting

11

Staff Recommendation: Approve the 2021-22 First Interim Report



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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Andrea S. Stubbs Telephone: 707-967-2704
Title: Chief Business Official E-mail: astubbs@sthelenaunified.org

Criteria and Standards Review Summary

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

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

7

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

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



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


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


[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2021-22 First Interim Report Considerations

 **BY ROBERT MCENTIRE, EDD**

 **BY MATT PHILLIPS, CPA**

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posted November 2, 2021

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

The School Services of California Inc. (SSC) Financial Projection Dartboard (Dartboard) is updated with the Enacted Budget to include the financial factors needed for your budget and can be found by clicking [here](#). Revisions to the Dartboard will be made with the release of the Governor's Budget proposal for 2022-23 in January.

Below are legal considerations and "best practices" to help with the First Interim report.

COVID-19 Resources

Nearly \$25 billion in one-time funds have been allocated to LEAs in response to the COVID-19 pandemic. This tremendous influx of money to open schools and address learning loss, compounded by the labor shortage of qualified people to meet the needs of students, is causing consternation as LEAs try to spend emergency funds by their published deadline. LEAs should have a plan in place to spend all the funds by the established deadline and endeavor to ensure these plans are communicated to all stakeholder groups. All expenditures must be allowable based on the Enacted Budget and subsequent trailer bills (Senate Bills 98 and 820, respectively), and must also meet federal requirements.

For more information, including deadlines and allowable uses, on the all the COVID-19 resources, please see the [California Department of Education's \(CDE's\) COVID-19 Funding Summary Sheet](#).

Accounts Receivable/Accounts Payable

The *California School Accounting Manual* (CSAM) defines “accounts receivable” as amounts due from private persons, firms, and corporations. LEAs typically err on the side of overstating the balance of their accounts receivable.

Many LEAs had a larger than usual accounts receivable balance because of the deferral of state aid payments. However, those balances were paid off as part of the July and August principal apportionment payments. To enhance the accuracy of your agency’s accounts receivable, review the remaining entries recorded in the accounts receivable ledger to ensure they are accurate and meet the CSAM’s criteria for an accrual. Any unresolved accounts receivable from the prior year should be investigated to determine whether they are still valid and collectible according to the CSAM. An accounts receivable reconciliation report will assist in fully understanding amounts due that are still outstanding and allow you to clear any recorded receivables that will not materialize this fiscal year.

The CSAM defines “accounts payable” as amounts due to private persons, firms, or corporations for services rendered and goods received on or before the close of the year. In contrast to the accounts receivable, LEAs often inadvertently understate the balance of their accounts payable by failing to accrue an amount due to an outside vendor.

As with accounts receivable, any accounts payable items remaining that were accrued the prior year should be investigated to ensure that they are still outstanding. If they are not, then an adjusting entry should be made to clear that item from the accounts payable balance.

Attendance

The October 6 census collection is complete, so your LEA should have preliminary information regarding enrollment to compare to the same time the prior year. First day/week/month head count data is helpful in analyzing the average daily attendance (ADA) to enrollment ratio trends each year.

Consider performing an internal audit of attendance programs (i.e., classroom attendance, independent study) to ensure the proper paperwork is on file and available for audit. The First Principal Apportionment report accounts for attendance through the last school month that ends on or before December 31. Although funding is not finalized based on this data, it is important to report accurate information, as it will impact the cash flow for principal apportionment payments.

Adjust staffing based on actual enrollment, as appropriate. Also, recalculate the estimate of ADA for the current year and determine whether revenue adjustments will be necessary (see the Local Control Funding Formula [LCFF] section below).

Consider community outreach to improve your LEA's attendance rate to increase revenue and promote student learning. The CDE has a webpage dedicated to attendance improvement strategies [here](#).

Attendance was held harmless for the 2020-21 fiscal year, and for declining enrollment districts, the 2021-22 attendance figure will be based on 2019-20 Second Principal Apportionment and Annual Principal Apportionment figures. Growing enrollment districts may use the greater of current-year attendance or the funded ADA in 2020-21. Unfortunately, charter schools and COEs are funded on current-year attendance as their hold harmless was only valid for 2020-21.

Attendance for independent study has proved to be a learning curve as many LEAs had not provided independent study to this scale. Additional changes in independent study law have increased the compliance requirements. In addition to traditional independent study rules, LEAs must also document participation for “long-term” students. Student participation, or lack thereof, in live interaction or synchronous instruction does not impact attendance, but a lack of compliance by the LEA could result in an audit, and fiscal penalty. As a reminder, attendance in independent study is determined and generated by the following elements:

- Traditional Independent Study: The time value of student work
- Course-Based Independent Study: Student enrollment in a course(s) certified by a local governing board to be of equivalent rigor to classroom-based courses and making satisfactory educational progress in that course(s)

California State Teachers’ Retirement System On-Behalf Payments

Review the CDE guidance [here](#). In the Standardized Account Code Structure (SACS), the journal entry to recognize the state’s on-behalf pension contribution to the California State Teachers’ Retirement System (CalSTRS) is to debit pension contribution expenditures by fund, goal, and function in proportion to the LEA’s own pension contributions to CalSTRS by fund, goal, and function with a corresponding credit to state revenue.

The amount for 2021-22 must be calculated for each entity using guidance provided on the CalSTRS website, which can be found by clicking [here](#). This activity should occur in Resource Code 7690, and revenues will equal expenditures. The link for the spreadsheet to allocate the amount across the funds, goals, and functions is provided by the CDE and can be found by clicking [here](#).

It is important to explain to all stakeholders that this is a “paper only” entry and does not impact the bottom line. However, the required Reserve for Economic Uncertainties will need to be increased because a “phantom” expense is recorded for the CalSTRS on-behalf payment.

Carryover Balances

Now that the books are closed for 2020-21, it is time to add carryover balances for categorical programs, school sites, and departments to their expenditure budgets. When expenditures include carryover balances from categorical funds or site/department budgets from the prior year, there will likely be deficit spending. For most categorical funds, LEAs will recognize the expenditure, not the revenue, and include narrative in the assumptions made to address the increased spending. However, some of the one-time COVID-19 resources

did not reside in ending fund balance and thus the revenue and expenditures will be recognized in 2021-22. Ensure that carryover expenditures and revenues are removed, as appropriate, when preparing the multiyear projection for 2022-23 and 2023-24.

Cash Flow

The year 2020-21 reintroduced cash deferrals to the tune of more than \$12 billion. Completion of the Form CASH in SACS became as important as the multiyear projection. For LEAs that follow the traditional 5-5-9 schedule for state aid, your cash flow projections incorporated significant deferrals of cash beginning in February 2021, and now you must be feeling the windfall resulting from repayment of said deferrals. For more information on booking state apportionments that include deferral payments, please see our article, "[Ask SSC ... Recording Deferral Repayments in Cash Flow](#)" in the October 2021 *Fiscal Report*.

Those LEAs that are community-funded, with reserve balances at or near the legal minimum, in declining enrollment, or in a growing environment should conduct an additional cash flow projection for the year following the budget year to ensure adequate reserve balances are available. Cash flow projections should also be prepared for two years following any bargaining unit agreement settlements to ensure the LEA can afford the terms of the agreement. LEAs should know and be able to communicate the number of months in each fiscal year that expenditures exceed revenues and how reserves are used to manage operations during these periods.

Download the estimated cash flow schedule from the CDE, which can be found by clicking [here](#).

Charter Schools

Supplemental and concentration (S/C) grants for charter schools are limited to no more than the S/C grant increase of the school district where the charter is physically located. Education Code Section (EC §) 42238.02(f)(2) allows a charter school to include its authorizing school district when determining its physical location.

Payments for in-lieu property taxes are required to be received and recorded monthly. If you are a chartering authority, ensure that the in-lieu property taxes between your financial statements and your authorized charter schools net to zero.

Clearing Funds

As stated in its title, clearing funds are cash conduits used by the LEA to account for receipts due to agencies such as the Internal Revenue Service, CalSTRS, and the California Public Employees' Retirement System (CalPERS). The clearing funds should have a zero balance after the payment has been sent to the agency. Over the course of the year, the clearing funds should be reconciled and cleared monthly.

Collective Bargaining Agreements

If your collective bargaining agreements have been settled for the current and subsequent years, ensure that your budget includes any adjustments to salary as well as professional development costs, substitute costs, or other changes to the agreements that need to be budgeted.

Local Control Funding Formula/Local Control and Accountability Plan

LEAs must ensure compliance with the transitional kindergarten (TK) to grade 3 grade span adjustment requirement. The First Interim reporting period is a good time to monitor class loads and calculate compliance with the average class size of 24 at each school site. If your entity does not have a collectively bargained alternative, it is critically important to ensure you are not in jeopardy of losing this funding. The penalty of noncompliance is \$842 per ADA for all ADA generated in grades TK-3. Charter schools automatically receive this grade span adjustment funding but are not required to meet the enrollment average.

In addition to reviewing the TK-3 grade span compliance, LEAs should review the following areas:

- Verify unduplicated pupil counts
- Begin scheduling stakeholder meetings for input for the subsequent Local Control and Accountability Plan (LCAP)—a new template will be available by November 30 and should be adopted locally by June 30, 2022
- Verify LCFF funding and prior-year receivables and payables if any adjustments were made during an audit
- Update ADA estimates based upon enrollment projections for future years and make adjustments as applicable to LCFF revenues

Lottery

The most recent projections from the CDE estimate unrestricted Lottery funding at \$163 per ADA and restricted Lottery funding at \$65 per ADA per annual ADA, multiplied by an enrollment factor of 1.04446. SSC will provide updated figures in our Dartboard with the release of the Governor's Budget in January 2022.

Multiyear Projections

Fiscal year 2021-22 marks the first year of economic recovery from the pandemic-induced recession. While the economic recovery is not uniform and many people remain unemployed, the economy is back to pre-pandemic levels. The state funded cost-of-living adjustments (COLA) after failing to do so the prior year. Positive economic news has been tempered by concerns regarding inflation. With the federal government announcing that social security will increase 5.9% in 2022, all eyes are on the implicit price deflator and the January State Budget proposal, where LEAs will be given their first glimpse at the Governor's projections for the rest of 2021-22 and 2022-23.

LEAs with low reserves, declining enrollment, or changes in demographics affecting revenue should prepare an additional year in the multiyear projections to determine adequacy of funding for current decisions, including the programs within the LCAP. Future funding increases should not be dedicated to ongoing current expenses. Ensure that any anticipated ongoing expenses in the revised budget are also being included in the multiyear projections.

Adequate reserves are critically important, but the existence of adequate reserves does not mean that there is sufficient cash on hand. Reserves are an accumulation of resources, including accounts receivable. Cash is king, so make sure that the cash flow is updated and don't rely on just the fund balance number.

Reserves

All four criteria to require a deposit into the Public School System Stabilization Account were met in 2020-21 and 2021-22. The sum of these two deposits—approximately 8.1% of the K-12 portion of the minimum guarantee—are sufficient to trigger the reserve cap for school districts in 2022-23. The result is that non-exempt LEAs must limit their unassigned and assigned reserves in Funds 01 and 17 to a limit of no more than 10%. SSC has always encouraged LEAs to maintain sufficient reserves to meet their LEA-specific needs, which is invariably higher than the state-required minimum. Given the triggering of the reserve cap, school districts might consider taking board action to commit funds for specific costs such as special education cost increases, increasing CalSTRS/CalPERS contributions, or other LEA priorities.

New challenges arose with the COVID-19 pandemic, such as addressing learning loss and the need for additional health and safety protocols. Although record federal funds were distributed through the Coronavirus Aid, Relief, and Economic Security; Coronavirus Response and Relief Supplemental Appropriations; and American Rescue Plan Acts, those funds should be considered one-time in nature and should not be used for ongoing purposes. LEAs should monitor expenditures of these one-time funds to ensure that any ongoing costs are properly subsumed into the unrestricted General Fund, or develop a plan for eliminating the ongoing costs.

As a reminder, the reserve cap law has excluded charter schools, small school districts, and community-funded districts from the reserve cap.

Routine Restricted Maintenance Account

The contribution to the Routine Restricted Maintenance Account (RRMA) is in full effect for the 2021-22 year and beyond. Any LEA which qualifies based on EC § 17070.75(b)(2) must contribute no less than 3% of total General Fund expenditures to Resource Code 8150.

Various bills from 2019-20 through 2021-22 amended the definition of total General Fund expenditures for the purpose of calculating the RRMA contribution by excluding the following:

- Expenses coded to Resource Code 7690

- Expenses of one-time pandemic funding sources in Resource Codes 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3220, 5316, 7027 and 7420

Compliance with this law is monitored through the Criteria and Standards, but ultimate compliance is measured against total General Fund expenditures as of Unaudited Actuals, adjusted for the exceptions above. Note that the law does not contemplate how much is spent in the RRMA, but only that the contribution is no less than 3%.

SACS Software

The SACS software is the same software that was used for reporting the 2021-22 Unaudited Actuals. A link to the software is located on the CDE website and can be accessed by clicking [here](#).

Special Education Maintenance of Effort and Excess Costs

Now that the books are closed for the prior year, evaluate the cost factors that may have increased your LEA's maintenance of effort (MOE) level. Ensure that your agency is properly recording expenditures and that the time charged for special education staff represents time working with students on an Individualized Education Program (IEP). Many LEAs allow 100% of staff members' time to be charged to special education when they may actually be working with students prior to eligibility for services having been or being determined during the IEP. Review the factors from your Program Cost Report Allocations Form to ensure that centralized costs are distributed accurately as well.

Utilize the SACS Forms for the MOE during the interim periods. These are voluntary, but will assist in getting an up-to-date peek at where you stand. The FORM SEMAI can be accessed in the Reports section of SACS.

Once you review your agency's special education costs as they are budgeted, you can then project whether your agency will meet the MOE requirement by year's end. You may also want to review the excess cost data to ensure that your agency has met those requirements prior to using funds. If your agency is not projected to meet the MOE, contact your Special Education Local Plan Area for assistance in reviewing your agency's costs to ensure you have captured all appropriate expenditures.

Current law allows four exceptions to reduce the current-year MOE:

- Voluntary or just cause departure of special education or related personnel
- A decrease in special education enrollment
- The termination of the LEA's obligation to provide services because a high-cost student has either left the agency, reached the age at which the agency is no longer required to provide free and appropriate public education, or no longer needs special education
- Costly expenditures such as equipment or facilities are terminated

The CDE has developed an LEA MOE exemption worksheet that must be completed and included with the submission of the LEA's MOE report. The LEA MOE exemption worksheet is available [here](#).

Transportation

Expenditures recorded against the transportation programs (Resource Code 0000 and Function 3600) should be reviewed to ensure that they are all appropriate and the MOE requirement is met.

As a reminder, the MOE is measured by the lesser of the following:

1. Expenditures for transportation in 2012-13
2. State revenues received for home-to-school transportation and small school bus replacement in 2012-13

For most LEAs, number two will be the operative test. The penalty for noncompliance with this MOE is a finding in the annual audit report, but there is no fiscal penalty. For more information on the topic, please see our article, "[Ask SSC . . . What Are the Requirements for the Transportation MOE?](#)" in the August 2020 *Fiscal Report*.

The Common Message

2021-22 First Interim Report



BASC
Business and Administration
Steering Committee

Table of Contents

Sources	3
First Interim 2021-22 Budget Key Guidance	4
Significant Changes Since Budget Adoption	4
Independent Study	4
Request for Allowance of Attendance Due to Emergency Conditions: Form J-13A	5
Federal and State Funds	6
New Plan Requirements	7
Planning Factors for 2021-22 and MYPs	7
Expanded Learning Opportunities Program	8
Local Control Accountability Plan	9
Reserves / Reserve Cap	9
Early Childhood Education	10
Summary	11

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K-12 High Speed Network
Michael Hulsizer, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools
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School Services of California
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Small School Districts' Association
Statewide LEC Co-chairs
WestEd

First Interim 2021-22 Budget Key Guidance

On June 28, 2021, Governor Gavin Newsom signed an on-time budget. The budget maintained several items that were included in the May Revision: a 5.07% Cost of Living Adjustment (COLA) to the Local Control Funding Formula (LCFF), 4.05% COLA to Special Education, and 1.7% to state categorical programs; contributions to the Public School System Stabilization Account and rainy day funds; and a legislative workaround to limit spending and maximize exceptions to maintain the constitutional appropriation Gann Limit. The large funding priorities in this Adopted Budget are:

- \$11 billion to eliminate interyear principal apportionment deferrals
- \$3.2 billion for 5.07% LCFF mega COLA
- \$1.126 billion for concentration grant increase
- \$1.8 billion for expanded learning time for K-6 unduplicated students
- Requirement for in-person instruction and the availability of independent study
- Multiyear ramp up of universal transitional kindergarten
- Planning for a universal meal program in 2022-23

Significant Changes Since Budget Adoption

Assembly Bill (AB) 167, the education budget cleanup trailer bill, was signed by the Governor on September 23, 2021. The bill includes cleanup language for the following grants:

- Additional LCFF Concentration Grant funds and the LCAP Supplemental Grant
- Prekindergarten Planning and Implementation Grant Program
- A-G Completion Grant
- Kitchen Infrastructure Grant

In addition, AB 167 provides additional time for requests to change grades to Pass/No Pass received after October 1, 2021. The requirements for this section impose a state-mandated local program.

Finally, AB 167 allows substitute teachers to serve in any one assignment for up to 60 cumulative days for the 2021-22 school year.

Independent Study

On June 30, 2021, the statutes that established distance learning in Senate Bill (SB) 98 became inoperative. All of the instructional time and attendance accounting requirements in place prior

to fiscal year (FY) 2020-21 are back in effect for FY 2021-22. As in years prior to FY 2020-21, LEAs must meet the requirements of independent study to generate average daily attendance (ADA) for students not scheduled for physical in-person instruction.

Although AB 130, the education omnibus budget trailer bill, did not change the method used to generate a day of attendance for apportionment purposes in independent study, both temporary (2021-22 only) and permanent changes to independent study program requirements were made and are conditions of apportionment.

AB 167 clarifies that in lieu of receiving attendance credit through the Form J-13A process for COVID-19 related school closures or material decreases in attendance, LEAs may serve impacted students through independent study and claim apportionment pursuant to independent study requirements. If a school closure is necessitated due to staff shortages caused by COVID-19, an LEA may still use the J-13A process.

AB 167 also clarified that the “teacher of record” for independent study programs may be an employee of the LEA or the LEA that has been contracted to provide independent study. FAQs about independent study offering requirements, waivers, instructional time and attendance accounting can be found [here](#).

In addition, the California County Superintendents Educational Services Association developed a [tool kit](#) to help navigate the significant changes to independent study that guides LEAs through the process of developing plans, policy, and strategies for tiered re-engagement.

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

AB 130 introduced significant changes to the Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A) for material decreases in attendance and for school closures occurring between September 1, 2021 and June 20, 2022. Chief among the changes is a requirement to submit a plan to provide independent study for school closures lasting in excess of 10 days with all J-13A requests. CDE has published comprehensive [FAQs](#) for LEAs to reference.

AB 167 amended education code to restrict the J-13A process for attendance credit relative to COVID-19 related school closures or material decreases in attendance to solely those events caused by staff shortages as long as specific requirements delineated in statute are met. LEAs may still use the J-13A process to request instructional time credit to meet the annual day and minute requirements to avoid audit penalties if LEAs certify to offering independent study to all eligible students during the school closure.

Additionally, the J-13A process may be used for COVID-19 attendance losses for school sites or classes that only serve students who are individuals with exceptional needs and for students

served in community day schools. LEAs may claim apportionment attendance through the provision of independent study for all other COVID-19 related disruptions to in-person learning.

LEAs that experienced a COVID-19 related material decrease in attendance or school closure prior to September 1, 2021, can submit a Form J-13A to mitigate losses of ADA and receive instructional time credit for ADA losses that occurred on dates prior to September 1, 2021. When a state of emergency has been declared, claims for a material decrease in attendance do not have to exceed the 10% threshold normally required.

Federal and State Funds

Elementary and Secondary School Emergency Relief (ESSER III) Fund

ESSER III Formula Allocations

The Schedule of Allocations can be found on the [ESSER III Funding Results page](#).

The final deadline to submit ESSER III Assurances is December 17, 2021.

ESSER III Fund Frequently Asked Questions

American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER III) fund FAQs and responses may be found here:

<https://www.cde.ca.gov/fg/cr/esseriiepfags.asp>

ESSER III Expenditure Plan FAQs

ARP Act Elementary and Secondary School Emergency Relief (ESSER III) fund Expenditure Plan FAQs and responses may be found here:

<https://www.cde.ca.gov/fg/cr/esseriiepfags.asp>

Federal Stimulus Reporting

LEAs are required to report on any ARP Act funds they receive. These funds must be tracked and reported separately from CARES Act and CRSSA Act funds. Please visit the [CDE Federal Stimulus Funding web page](#) for more detailed reporting requirements. Reporting timelines are available on the [Federal Stimulus Funding Reporting web page](#). For reporting on the use of ESSER III funds (3213 and 3214), please use the [Federal Stimulus Funds Reporting Application](#).

ESSER I (3210)	CRF (3220)	GEER (3215)	GF (7420)	ESSER II (3212)	ESSER III (3213/4)
ESSER III, Resource Codes 3213 and 3214					
Use of Funds Timeline: March 13, 2020 – September 30, 2024					
Cycle Name	Reporting Period	Recipients Reporting Window Open*	Final Day to Report*		

Interest Earned on ESSER III Fund: ESSER III Funds are subject to Title 2, Code of Federal Regulations, Part 200.305, which requires grantees and sub-grantees to remit interest earned on advances to the federal agency. Grantees or sub-grantees may retain interest amounts up to \$500 per year for related administrative expenses. For more information, please refer to the CDE web page on Interest Earned on Federal Funds.

New Plan Requirements

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

Plan	Deadline	Required Template?	Approval	Additional Information
ESSER III Safe Return to In-Person Instruction	Every 6 months after initial assurances	Yes for initial assurances, no thereafter	Post on website	CDE website
Educator Effectiveness Block Grant	12/30/21	No	Present at public board meeting, adopt at subsequent board meeting	E.C. 41480
A-G Completion Improvement Grant	4/1/22	No	Present at public board meeting, adopt at subsequent board meeting	E.C. 41590
Prekindergarten Planning Grant	6/30/22	No	Board adopts at public meeting	E.C. 8281.5

Planning Factors for 2021-22 and MYPs

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

Planning Factor	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)			
LCFF COLA	5.07%	2.48%	3.11%
Special Education COLA	4.05%	2.48%	3.11%
Statutory COLA	1.70%	2.48%	3.11%
2020-21 COLA recaptured in 2021-22	2.31%		
Employer Benefit Rates			
CalSTRS	16.92%	19.10%	19.10%
CalPERS-Schools	22.91%	26.10%	27.10%
State Unemployment Insurance	0.50%	0.50%	0.20%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65

Planning Factor	2021-22	2022-23	2023-24
Mandated Block Grant			
Districts			
K-8 per ADA	\$32.79	\$33.60	\$34.64
9-12 per ADA	\$63.17	\$64.74	\$66.75
Charters			
K-8 per ADA	\$17.21	\$17.64	\$18.19
9-12 per ADA	\$47.84	\$49.03	\$50.55
California State Preschool Program (CSPP)			
Full-day program	\$51.87	\$53.16	\$54.81
Part-day program	\$32.12	\$32.92	\$33.94

Expanded Learning Opportunities Program

The state budget provided \$1.8 billion for access to comprehensive expanded learning for all unduplicated students in elementary schools. The intent is to provide before- and after-school opportunities that, in combination with the instructional day, total nine hours daily, in addition to 30 expanded learning days during intersession periods. LEAs must maintain a pupil-to-staff member ratio of no more than 10:1 in programs serving TK & kindergarten age students.

AB167 amends Education Code 46120 to add the Expanded Learning Opportunity Program to the principal apportionment and delays conditions of apportionment until 2022-23. Funds received in 2021-22 may be expended through the 2022-23 fiscal year for developing a program or providing services.

Beginning in 2022-23, as a condition of apportionment, expanded learning opportunities must be offered to classroom based K-6 students based on the LEA's UPP as follows:

Fiscal Year	LEA UPP	Offering Requirement	Provide Access Requirement
2021-22	All	All TK/K-6 classroom-based unduplicated pupils	50% of TK/K-6 enrolled classroom-based unduplicated pupils
Commencing 2022-23	=>80.00% (Higher funding rate)	All TK/K-6 classroom-based pupils	All TK/K-6 classroom-based pupils upon parent/guardian request
Commencing 2022-23	=<79.99% (Lower funding rate)	All TK/K-6 classroom-based unduplicated pupils	50% of TK/K-6 enrolled classroom-based unduplicated pupils

Education Code (EC) Section 46120(d)(4) provides a three year guarantee of the higher funding rate for LEAs with 80% or greater UPP. This paragraph says that if an LEA qualifies for the higher funding rate in the current year because their prior year UPP is equal to or above 80%, then the LEA is guaranteed the higher funding rate for three years (the current year plus two more years), even if the LEA's UPP drops below 80% in any of those years. Once the LEA no longer meets the criteria of *EC Section 46120(d)(1)(A)* (prior year UPP equal to or above 80%) for four consecutive years, the LEA will receive the lower funding rate pursuant to *EC Section 46120(d)(1)(B)*.

The schedule of preliminary entitlements at <https://www.cde.ca.gov/fg/aa/pa/elop2122.asp> also identifies the first apportionment equaling 55% of each LEAs entitlement. Future apportionments will flow through the principal apportionment beginning with P1 certification and associated exhibits in February 2022.

The CDE has also published initial [frequently asked questions](#), which we anticipate will be expanded as LEAs investigate the programming and infrastructure required to implement this expansion of school-based activities.

Local Control Accountability Plan

New LCAP requirements come into effect in 2021-22, including: 1) the requirement for a mid-year one-time supplement to the annual update, 2) carryover requirements for actions, expenditures, and qualitative improvements contributing to increased and improved services for targeted pupils, and 3) demonstration of how the additional concentration grant add-on funding is being used to increase the number of staff providing direct services in high needs schools.

The template for the supplement will be adopted by the State Board of Education (SBE) in November, and LEAs will be required to present the supplement at a regularly scheduled board meeting on or before February 28, 2022. The supplement's contents will be focused on any LCFF funds that were not included in adopted LCAPs (e.g., additional concentration grant add-on, 5.07% COLA) and alignment with other plans.

The SBE will also adopt a revised LCAP template in November to reflect all of the new requirements, including the carryover and additional concentration grant add-on requirements.

LEAs should track LCAP and other required plan implementations closely throughout the year and communicate proactively about the new requirements. Carryover related to the increased and improved services may be difficult to avoid in some circumstances due to the confluence of one-time funding and late notice about added LCFF funding. If significant carryover is anticipated, LEAs may want to begin engaging stakeholders sooner rather than later around why this is the case, and what it means for the future.

Reserves / Reserve Cap

The school district reserve cap will be triggered for the first time beginning with the 2022-23 Adopted Budget. Small (less than 2,501 ADA) and basic aid districts are exempt from this cap.

Districts should plan ahead to ensure they are limiting their assigned and unassigned reserves in the General Fund 01 and the Special Reserve Fund for Other than Capital Outlay Fund 17 to no more than 10% of annual expenditures. Funds that are in the committed portion of the fund balance are not included in the reserve cap calculation; therefore, consider a Board resolution that will set aside funds for specific uses. School district boards are further encouraged to adopt a formal policy regarding their minimum reserves.

Lastly, a county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) in SB 751 for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including, but not limited to, multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits.

Early Childhood Education

AB 167 established the California Prekindergarten Planning and Implementation Grant Program. The \$300 million total of one-time Prop. 98 funds is allocated as follows:

- Allocation for \$200 million is based on California Longitudinal Pupil Achievement Data System (CALPADS) Fall 1 kindergarten enrollment from the 2020-21 certification, as follows:
 - For LEAs with an enrollment of:
 - 1 to 23 pupils – base grant = \$25,000; 24 to 99 pupils – base grant = \$50,000; 100 or more pupils – base grant = \$100,000.
 - A minimum base grant for each COE of \$15,000 for each local educational agency in their county that operates kindergarten programs to support countywide planning and capacity building.
- \$100 million in one-time funding for competitive grants to increase the number of highly qualified preschool and TK teachers, as well as provide professional development for preschool, TK and kindergarten teachers. This can be single districts or a consortia of LEAs that apply to cover a particular service area.

Of the remaining funds after the above allocations:

- 60% shall be available as enrollment grants. These grants shall be allocated based on the LEA's proportional share of total CALPADS Fall 1 kindergarten enrollment for the 2019-20 fiscal year, as applied to the total amount of program funds available for the enrollment grant.
- 40% shall be available as supplemental grants. These grants shall be allocated based on the LEA's CALPADS Fall 1 kindergarten enrollment minus the TK program enrollment for the 2019-20 fiscal year, multiplied by the LEA's unduplicated pupil percentage, as calculated pursuant to subdivision (b) of Section 42238.02 or subdivision (b) of Section 2574 certified as of the second principal apportionment.

Grant funds may be used for costs associated with creating or expanding California state preschool programs or TK programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the LEA, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for 4-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

Also included in SB 167 is the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program. It is established to provide one-time grants to school districts to construct new school facilities or retrofit existing school facilities to provide TK classrooms and full-day kindergarten classrooms pursuant to Section 8973, and for the construction of new preschool classrooms, the modernization of existing preschool classrooms, or the modernization of existing kindergarten and grade 1 to 12, inclusive, classrooms that would be converted to provide California state preschool programs operated by school districts on a public school site. In addition, A school district shall not use funds to purchase or install portable classrooms.

\$490 million is appropriated from the General Fund to the State Allocation Board to provide one-time grants as well as \$100 million for the 2018-19 fiscal year.

Summary

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

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

<p>General Reserve</p>	<ul style="list-style-type: none">▪ Current reserve policy is ten percent (10%) of general fund expenditures; this is accomplished with use of the Special Reserve Fund balance. 10% of general fund expenditures in 2021-22 is estimated at \$ _____ ▪ In addition, the District has a goal of achieving a secondary reserve totaling thirty-three percent (33%) of excess property taxes, approximately \$ _____ million in additional reserves. It is anticipated that the District will have a reserve of approximately \$ _____ in 2021-22 (between Fund 01 {General Fund} and Fund 17 {Special Reserve for Capital Outlay}) beyond the 10% reserve, after assigned set-asides (see section entitled “Fund Balance – Assigned Set-Asides”). ▪ The District will continue to build towards achieving the secondary reserve (33% of excess property taxes). A recommendation on a transfer amount to Fund 17 (Special Reserve) may be brought to the Board for consideration of approval During the year-end closing process for 2021-22. <p>NOTE: On October 11, 2017 Governor Jerry Brown signed the Reserve Cap Bill (Senate Bill {SB} 751) which makes changes to the existing school district reserve cap law, which exempting “basic aid” school districts and those with fewer than 2,501 average daily attendance from the reserve cap requirement.</p>
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REVENUE ASSUMPTIONS – Unrestricted General Fund

<p>Property Tax Revenue</p> <p>“District of Choice” Revenue</p>	<ul style="list-style-type: none">• Taxes are budgeted at a 0% increase above 2020-21 estimated actuals. No taxes are included for the Howell Mountain or Pope Valley High School students. Napa County Office of Education advises districts to budget for zero property tax growth in 2021-22 and 2022-23 due to the potential impact of the COVID-19 Pandemic and Glass/Hennessey Fire events. ▪ The 2021-22 Budget includes revenue in the amount of \$114,984 for the “District of Choice” program. Assembly Bill (AB) 99 was approved by Governor Jerry Brown on June 27, 2017, extending the “District of Choice” program through July 1, 2023, and repealing it as of January 1, 2024. The last year of funding for DOC will be the 2022-23 school year.
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2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

Local Control Funding Formula (“LCFF”)	<ul style="list-style-type: none"> ▪ LCFF is the State funding model for most State Educational Programs. Since SHUSD is a “basic aid” District, it receives only two of the LCFF funding components:
Other State Funds	<ul style="list-style-type: none"> ○ Minimum guarantee for previous categorical programs, estimated to remain stable at approximately \$481,492. ○ Education Protection Account (EPA) entitlement associated with Prop. 30, estimated to remain stable at approximately \$251,048.
Lottery	<ul style="list-style-type: none"> ▪ Current estimates are \$150.00 Lottery ADA for the unrestricted lottery amount, and \$49.00 Lottery ADA for the restricted lottery revenue. Lottery funds are used for site budgets for supplies and materials.
Mandated Costs	<ul style="list-style-type: none"> ▪ The District participates in the Mandated Block Grant program which is estimated and budgeted at \$32.79 per K-8 ADA plus \$63.17 per Gr. 9-12 ADA in 2021-22. ▪ Occasionally, the State pays additional amounts for certain prior year mandate reimbursements. Such revenues are not budgeted until amounts are known.
Other Local Income	<ul style="list-style-type: none"> ▪ Other Local Income includes facility rentals, interest on funds held by the County and other local surplus sales or donations that are not tied to specific locally restricted programs or activities. The District budgets only the likely recurring local income until additional amounts are known.

REVENUE ASSUMPTIONS – Restricted General Fund

LCFF Sources	<ul style="list-style-type: none"> • The District receives certain property taxes designated by the County and SELPA specifically for Special Education services. These amounts are estimated to remain stable at approximately \$707,950.
Federal Categorical Programs	<ul style="list-style-type: none"> ▪ These programs include Special Education base and discretionary grants, Title I, Title II, Title III, and Vocational Education Grants. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2021-22. • ESSER II (federal COVID-19 relief funds): Estimated one-time, restricted allocation of \$863,447 to address expenses

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

Other State Programs

related to the COVID-19 Pandemic. A portion of these funds was allocated in 2020-21, and a portion in 2021-22.

- ESSER III (federal COVID-19 relief funds): Current (2021-22) estimated allocation for general expenses related to the COVID-19 Pandemic, estimated at \$1,145,996. Estimated 2021-22 allocation for learning loss mitigation: \$286,499. Future estimated allocations (one-time): \$401,099 for general expenses related to the Pandemic. \$100,275 for learning loss mitigation. Total ESSER III estimated allocation (one-time); may be spent through September 30, 2024: \$1,933,869.
- These programs include Special Education, Lottery Instructional Materials, and Vocational Education. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2021-22.
- Expanded Learning Time and Academic Intervention Grant: Estimated one-time, restricted allocation of \$817,071 to address learning loss resulting from the COVID-19 Pandemic. The first apportionment of \$408,535 was received in May, 2021. The second apportionment of \$408,536 will be received in August, 2021. Funds must be spent by August 31, 2022.
- In-Person Instruction Grant: Estimated one-time, restricted allocation of \$382,692 to be used for any purpose consistent with providing in-person instruction. The first apportionment of \$191,346 was received in May, 2021. The second apportionment of \$191,346 will be received in August, 2021. Funds must be spent by August 31, 2022.
- Special Education SELPA transfers are budgeted as determined by the SELPA. NOTE: The District currently receives Educationally-Related Mental Health (ERMH) funding, which is used to meet the mental health needs of Special Education students. This funding is currently being audited by the state, and may be decreased or eliminated in the future. For 2021-22, \$58,568 of restricted revenue is budgeted based on preliminary estimates from the SELPA. Most of this revenue is applied towards the portion of the contract with Upvalley Family Centers that provides mental health support for students in the Special Education program, based on the services indicated in their Individual Education Plans (IEP's). Any remainder in excess of that

Other Local Revenues

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

	<p>amount is applied towards a portion of the salaries for district employees who help to manage mental health services for students based on their IEP's. Beginning in 2020-21, restricted Title IV Student Support funding will be used to support these expenses also, in the amount of \$16,277 in 2021-22. \$30,000 is assigned to the Expanded Learning Grant, \$30,000 to COVID-19 "ESSER" funds, and the remaining costs of approximately \$25,155 associated with the Upvalley Family Center contract are expensed to the unrestricted General Fund. The total estimated cost of Upvalley Family Center contract in 2021-22 is approximately \$160,000 to provide 10 additional counseling hours per week and a rate increase of \$2.00 per hour to align with average professional fees for similar services.</p> <ul style="list-style-type: none"> ▪ Donations from Parent-Teacher groups, Foundations, and others are budgeted when received. <u>COVID-19 Event Update:</u> Some funds allocated in 2020-21 may be carried over to 2021-22.
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EXPENDITURE ASSUMPTIONS

<p>Staffing - Certificated and Classified</p>	<p>The staffing levels for 2021-22 will be developed by District Administration and Staff. <u>COVID-19 Event Update:</u> A vacant Floating Custodian/Grounds position (1.00 FTE) will not be filled until after the 2021-22 First Interim Report is presented to the Board in December, 2020, to allow time for an evaluation of revenue (property taxes and state aid). A full-time Social Worker-Community Liaison position is added in 2021-22 (pending Board approval) on May 20, 2021), replacing a part-time Community Liaison position. The additional costs are funded with restricted dollars.</p>
<p>Substitute Teachers</p>	<ul style="list-style-type: none"> ▪ Budget for certificated subs will include 7 days per certificated employee. The current rate is \$175 /day effective: November 15, 2019.
<p>Step and Col. Increases</p>	<ul style="list-style-type: none"> ▪ All step/column increases are included in budgeted salaries.
<p>Salary Increases</p>	<ul style="list-style-type: none"> ▪ The 2021-22 salary schedule agreements with all employees are included in salary projections. For 2021-22, a 3% increase is granted to all employees through prior Board approval following the negotiations process that

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

	<p>occurred for the current bargaining agreement term of July 1, 2019 – June 30, 2022.</p>
Mandatory Payroll Rates, 2021-22	<ul style="list-style-type: none">▪ STRS: 16.92%▪ PERS: 22.91%▪ Social Security: 6.20%▪ Medicare: 1.45%▪ Unemployment: 1.23% (increase est. for 2 years)▪ Workers' Comp: 1.5688%
Retirement Incentives	<ul style="list-style-type: none">▪ Two-year STRS and PERS retirement incentives were offered in 2018-19 through a Board-approved Memorandum of Understanding (MOU) with both the St. Helena Teachers' Association (SHTA), and the California School Employees' Association (CSEA #287). The STRS retirement incentive will not be offered again until 2022-23 per the MOU. The PERS retirement incentive is offered one-time only. The 2018-19 one-time retirement incentive costs were paid off in one lump sum during the 2019-20 fiscal year.
Health Insurance	<ul style="list-style-type: none">▪ The % increase on the highest premium paid by the District for medical benefits effective January 1, 2020 through December 31, 2021 (Kaiser) is 0.03% for single coverage, 0.03% for dual coverage, and 0.03% for family coverage. A projected 10% increase on benefits will be budgeted effective January 1, 2022. Dental and vision premium rates are expected to remain the same in 2021-22 compared with 2020-21.
Other Post-Employment Benefits (OPEB)	<ul style="list-style-type: none">▪ The District pays 100% of the least costly individual medical insurance monthly premium for eligible retired unit members until Medicare eligibility. Beginning in 2018-2019, the budget includes a minimum of \$50,000 annually to be deposited into a trust established for the purpose of reducing the long-term costs of OPEB. (The Board of Trustees granted approval to establish an OPEB trust on August 9, 2018).
School Site Allocations	<ul style="list-style-type: none">▪ Continue the current level of funding for school sites. Site budgets include the following allocations:<ul style="list-style-type: none">▪ School Site and Classroom from Lottery - \$164.00 per pupil.▪ Site allocations for supplemental professional development and teacher release time to work on district/site initiatives: \$5,000 for SHPS/ES,

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

	<p>\$15,000 for RLS/SHHS (previously centralized, or district-level funding).</p> <ul style="list-style-type: none">▪ Decentralized technology allocation for peripherals (keyboards, cartridges, etc) – SHPS, SHES: \$3,000 RLS, SHHS: \$5,000.▪ \$12,000 for intervention activities at each site.▪ Allocation of approximately \$20,000 to cover costs of student projects (art, culinary, floral, etc.) and P.E. uniforms, for which student fees were previously charged (one per incoming 6th grader and 9th grader), per Board approval, effective July 1, 2018.▪ Beginning in 2018-19, the following allocations are added to the SHHS discretionary budget to replace funding provided by the discontinued “College Readiness” grant:<ul style="list-style-type: none">-College visit field trips: \$3,600-PSAT test fees (10th & 11th grades): \$2,800-Pre-ACT test fees (10th & 11th grades): \$800-\$16,000 budgeted for the full cost of Advanced Placement (AP) tests due to increase in community college dual enrollment offerings. <p>▪ The Local Control Accountability Plan (LCAP) site goals for each school shows how site allocations of funds support educational objectives. Site administrators and office staff are able to access and view up-to-date budget information in the financial data base.</p>
Textbooks	<ul style="list-style-type: none">▪ \$275,000 is budgeted for both regular consumable and/or replacement materials that align with Common Core state standards, TK-12, and textbook adoptions (from both restricted and unrestricted sources).
School Safety	<ul style="list-style-type: none">▪ Beginning in 2018-19, \$15,000 districtwide is allotted for expenses related to school safety (emergency supply replacements, walkie-talkies, trainings, etc.) These expenses have been covered as needed in the past; a designated allocation moving forward will promote better tracking and resource management.
Other Supplies, Utilities, and Contracted Services	<ul style="list-style-type: none">▪ The budget reflects historical budget amounts and projected spending for other supplies, utilities, and contracted services.

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

Aquatic Center	<ul style="list-style-type: none"> ▪ The Aquatic Center budget in 2021-22 will be adjusted based on an analysis of prior-year actual costs. <u>COVID-19 Event Update</u>: 2020-21 actual costs include reductions for pool closure during the school closure/shelter orders.
Copy Machine Leases	<ul style="list-style-type: none"> ▪ The General Fund will continue to fund school copy machine lease and maintenance payments.
Staff Development, Conferences, Workshops	<ul style="list-style-type: none"> ▪ The 2021-22 Budget includes \$185,000 for district-wide staff development, and professional conferences/workshops. NOTE: Includes additional \$25,000 per Board approval of “Academic Excellence” recommendations in 2017-18; ongoing effective July 1, 2018- see “Prior-Year Archived Assumptions” below).
Summer School	<ul style="list-style-type: none"> ▪ Expanded Learning Grant funding will be used to cover general education Summer School expenses (estimated at \$150,000 in 2021-22, including transportation); pending approval of an Expanded Learning Grant Plan during the May 20, 2021 Board meeting. Special education Summer School expenses are paid for with restricted Special Education funds.
“Being Here/Being There” Experiences:	<ul style="list-style-type: none"> ▪ The Budget includes \$93,000 for TK-8 “Being There,” experiences, and TK-5 “Being Here” experiences. See also “Grants” below. (NOTE: Includes additional \$15,000 per Board approval of “Academic Excellence” recommendations in 2017-18; ongoing effective July 1, 2018-see “Prior-Year Archived Assumptions” below). COVID-19 Update: Allocation and expenditures in 2021-22 are dependent upon COVID-19 Pandemic orders and academic program development during recovery.
Furniture and Equipment	<ul style="list-style-type: none"> ▪ The Budget includes \$30,000 for repair/replacement of classroom furniture and equipment annually, with a goal of selecting replacement classroom furniture that supports collaborative learning and innovative instruction.
Other Programs and Services Restricted Routine Maintenance Account (RRMA)	<ul style="list-style-type: none"> ▪ Districts that have received State Prop.1A funds for modernization of facilities are required to budget a certain amount of the budgeted General Fund expenditures in a Routine Maintenance Account to be used for ongoing and deferred maintenance. The 2021-22 budget meets this requirement as outlined in the Governor’s Proposal, which

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

Maintenance and Deferred Maintenance Programs

is the greater of either a) the lesser of 3% of total General Fund expenditures or the amount deposited in 2014-15; or b) 2% of General Fund expenditures.

- The State previously contributed \$64,000 annually to the District's Deferred Maintenance program and the District matched this amount. Subsequently, the State's contribution was "rolled into" LCFE funding. The contribution to Fund 14 in 2019-20 through 2020-21 was decreased by approximately the amount of the increase to the Routine Restricted Maintenance account as required by law (described above). The Budget for 2021-22 does not include a contribution for Deferred Maintenance due to the projected loss of property tax revenue resulting from the Glass/Hennessey Fires and COVID-19 Pandemic (see "Property Tax Revenue" above).

Beginning in 2016-17, the Budget included a \$350,000 transfer to Fund 40 (Special Reserve for Capital Outlay) in order to address "warm/safe/dry" long-term maintenance needs per the District's site maintenance assessments, and to fund set-asides for the replacement of artificial turf (SHHS), the pool liner (Aquatic Center), and solar panels (RLS); in addition to a major HVAC/roofing project that will be needed at the elementary school by the year 2025. In addition, following fiscal years that conclude with an increase to the unrestricted fund balance, an additional contribution towards long-term maintenance set-asides may be recommended to the Board by the CBO.

The total contribution to Fund 40 (Special Reserve for Capital Outlay) beginning in 2017-18 was \$400,000 annually (\$350,000 for maintenance needs described above, and \$50,000 for at least three years for transportation needs per the description under "Transportation" below). The Budget for 2021-22 does not include a contribution for Deferred Maintenance due to the projected loss of property tax revenue resulting from the Glass/Hennessey Fires and COVID-19 Pandemic (see "Property Tax Revenue" above).

Technology Budget

- Approximately \$800,000 is budgeted in Resource 0707 for all Information Technology (IT) expenses in 2021-22 (device replacement, infrastructure costs, other hardware, telecommunications, software licenses, and photocopier/scanner costs that cannot be charged to the Measure B/C Bond proceeds. Incoming Kinder students

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

	<p>receive new iPads, incoming 3rd and 6th graders receive new Chromebooks, and incoming 9th graders receive new laptops as part of the district's mobile 1:1 device refresh program. In 2021-22 a set of Chromebooks was purchased for 2nd grade students as well to help them learn to use the devices prior to entering 3rd grade. Classroom projection and audio technology is replaced under the "Future Ready Classrooms" program, which is on-hold for 2021-22 pending a review of district finances (see "Property Tax Revenue" above).</p>
Library Budget	<ul style="list-style-type: none">▪ <u>COVID-19 Event Update:</u> Approximately 200 wireless "hot spots" and licenses were purchased in 2019-20 and 2020-21 to support students in distance learning. Some of these "hot spot" licenses will be retained in 2021-22 and beyond to support students' home access to Internet connectivity as needed, e.g. for economically disadvantaged students.▪ Each school library is staffed by either a classified or certificated employee. The District belongs to the Napa Valley Consortium for librarian leadership, at no cost to the district. Annual fees for library software and resource databases are paid directly to the vendor (and are included in the Information Technology (IT) budget above. Beginning in 2017-18, \$5,000 is granted to RLS for required library materials, and \$2,000 each is granted to the primary and elementary schools. The high school is currently funded through site discretionary resources.
Transition Program (new)	<ul style="list-style-type: none">• A "Transition Program" is planned to support 18-22 year-old students who receive Special Education services through the district. A preliminary budget of \$20,000 for supplies, materials, support services, equipment, and other costs is established for 2021-22.
St. Helena Preschool	<ul style="list-style-type: none">▪ The District contributes up to \$30,000 annually for scholarships following a yearly review of revenue and program needs.
Food Service Program Contribution	<ul style="list-style-type: none">▪ The District currently contributes to the Food Service Fund to balance the available revenues with the expenditures in the fund. For 2021-22, the District continues to look for solutions to lower this encroachment. If no solutions are

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

	<p>found, a \$544,500 contribution will be required for the 2021-22 budget year.</p>
Transportation	<ul style="list-style-type: none">Beginning in the 2020-21 school year, the district took over operations of the home-to-school transportation program. Three routes are planned for 2021-22 using district employees and district-owned busses. The transportation budget for 2021-22 is \$505,000.
Superintendent's Subcommittees	<p>2021-22 Superintendent's Subcommittee Budgets:</p> <ul style="list-style-type: none">-Equity, Climate & Culture Committee \$4,000 (General Fund)-Wellness Committee: \$4,000 (Kaiser Grant {see below}) – Year 4 /5. The Kaiser Grant funds will be evaluated in 2021-22 to establish a spending plan for the remaining balance, e.g. extending the wellness allocations out for an additional two years because not all site allocations have been spent.
Replacement Funding	<ul style="list-style-type: none">The contribution for replacement funding to cover the pool liner, artificial turf, and the RLS solar panels in 2021-22 is frozen per above assumptions under "Maintenance and Deferred Maintenance Programs"The budget includes funding each year to replace General Fund purchases of technology consumables (computers, tablets, and associated hardware – see Technology Budget above).
Grants	<ul style="list-style-type: none">Ongoing grant funding is projected to remain stable in 2021-22 and beyond. Positions funded by those grants are also expected to continue.A one-time Kaiser grant was received and accepted by the Board in 2017-2018, in the amount of \$381,000. The grant may be used for any educational purpose. The following five-year budget is established for the grant, beginning in 2018-19:<ul style="list-style-type: none">-Student/Staff Wellness (\$20,000/yr for five years)-Additional "Being Here/There" Support:<ul style="list-style-type: none">-Contribution towards the cost of general field trip transportation (\$20,000/yr for 5 years, district-wide)-Contribution towards the cost of the 8th grade Yosemite Trip (\$20,000/yr for 5 years)-Contribution towards the cost of the 5th Grade Science Trip (\$15,000/yr for 5 years)

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

**Fund Balance “Assigned”
Set-Asides**

The above allocations represent approximately 50% of the estimated costs for the activities indicated as of 2018-19.

Total: \$375,000 (remaining \$6,000 to be allocated per above). The Kaiser Grant funds will be evaluated in 2021-22 to establish a spending plan for the remaining balance, e.g. extending the wellness and field trip allocations out for an additional two years because not all site allocations have been spent.

- \$1,600,000 to offset potential budgetary deficit in 2023-24 and beyond, resulting from COVID-19 Pandemic and Glass/Hennessey Fires (note: District realized some savings from STRS/PERS reductions, unexpected expenditure reductions during school closure, etc. during the Pandemic).
- \$300,000 for Technology Infrastructure costs after the Technology Allocation in the Measure B/C Bond is spent, and devices/equipment.
- \$300,000 for student technology devices (laptops, etc.)
- \$300,000 for the Future Ready Classrooms (FRC) learning space redesign – one-time reserves to be used for projects with Board approval.
- \$300,000 for additional academic program development, to include ELD, Summer School, Special Education, “Being Here/Being There” experiences, and Academic Intervention (the Expanding Learning grant described above may cover may of these expenses in 2021-22).
- \$300,000 for unexpected operational costs, to include legal and/or Special Education expenses, transportation, Food Services, deferred maintenance needs, etc.
- \$75,000 to replace restricted-Special Education mental health support if restricted funding allocated for this purpose is discontinued.
- \$225,000 to sustain three years of the 2017-18 one-time Kaiser grant initiative to provide additional support for student and staff wellness activities, and field trips

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

	<ul style="list-style-type: none"> ▪ \$243,094 – Career-Technical Education Match- One-time Set-Aside (from three year grant), and other site carry-over funds
	TOTAL: Assigned Fund Balance: \$3,643,094

**Prior-Years –
Archived Assumptions**

Academic Focus Area- Math: The 2018-2019 Budget and Multi-Year Projection includes expenditures established in 2017-2018 to support student achievement in math (e.g. Intervention Teacher, continued Math Task Force, teacher training for a new STEM Robotics class, and release time for peer observation).

Academic Focus Area – ELD: The 2018-2019 Budget and Multi-Year Projection includes \$50,000 in each year (established in 2017-2018) to support student achievement in English Language Development (ELD) for English learners.

Master Scheduling – Staffing Reserve: Equivalent of 1.0 FTE additional staffing support at RLS to support English learner instruction, math intervention, and enrichment beginning in 2018-19. Estimated cost: \$160,000.

Academic Excellence: During the 2018-19 school year, the following amounts are budgeted for increased academic services/programming, based on recommendations generated by the Academic Excellence Committee (Ad-hoc to the Superintendent’s Subcommittee on Curriculum, Technology, and Innovation:

-	Staffing:	\$160,000
-	Professional Development:	\$25,000 (incorporated above)
-	<u>Enrichment:</u>	<u>\$15,000 (incorporated above)</u>
	Total:	\$200,000

\$160,000 to support additional staffing for enrichment activities (e.g. Spanish, Art, or Science, Technology, Engineering, Art, and Math {STEAM}) per the Academic Excellence Ad-Hoc Committee recommendations (Board-approved in 2018-19).

\$96,000 for two six(6)-hour classified “Para-Educator” positions to support students in the Advancement Via Individual Determination (AVID) program (grades 6-12). Note: These figures represent a net increase to provide support – the district currently spends approximately \$11,000/year on AVID tutoring. Supported by the Curriculum, Technology and Innovation (CTI) Committee, Board-approved on December 13, 2018.

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

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

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

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

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

Saint Helena Unified (66290) - 2021-22 First Interim Report		11/23/2021		v.22.2b								
LOCAL CONTROL FUNDING FORMULA						2018-19	2019-20					
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Unduplicated Pupil Percentage			COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
	3.70%		38.19%	38.19%			3.26%	0.00%	43.60%	43.60%		
Grades TK-3	318.63	\$ 7,459	\$ 776	\$ 629	\$ -	\$ 2,824,333	318.63	\$ 7,702	\$ 801	\$ 741	\$ -	\$ 2,945,563
Grades 4-6	232.44	7,571		578	-	1,894,217	232.44	7,818		682	-	1,975,677
Grades 7-8	181.92	7,796		595	-	1,526,574	181.92	8,050		702	-	1,592,157
Grades 9-12	469.37	9,034	235	708	-	4,682,889	469.37	9,329	243	835	-	4,884,583
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 9,795,001	\$ 357,559	\$ 775,453	\$ -	\$ 10,928,013		\$ 10,114,513	\$ 369,280	\$ 914,187	\$ -	\$ 11,397,980
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	1,202.36	\$ 9,795,001	\$ 357,559	\$ 775,453	\$ -	\$ 10,928,013	1,202.36	\$ 10,114,513	\$ 369,280	\$ 914,187	\$ -	\$ 11,397,980
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 104,087						\$ 104,087
Home-to-School Transportation						231,880						231,880
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT					3/4	-						-
LCFF ENTITLEMENT						\$ 11,263,980						\$ 11,733,947
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						11,263,980						11,733,947
Local Revenue (including RDA)						(30,690,549)						(33,035,508)
Gross State Aid						\$ -						\$ -
MINIMUM STATE AID CALCULATION												
			<u>12-13 Rate</u>	<u>2018-19 ADA</u>		<u>MINIMUM STATE AID</u>		<u>12-13 Rate</u>	<u>2019-20 ADA</u>			<u>Minimum State Aid</u>
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,202.36		\$ 7,056,988		\$ 5,869.28	1,202.36			\$ 7,056,988
2012-13 NSS Allowance (deficit)						-		\$ -				-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(30,690,549)						(33,035,508)
Subtotal State Aid for Historical RL/Charter General BG						-						-
Categorical funding from 2012-13 net of fair share reduction						481,492						481,492
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						481,492						481,492
Proration Factor						-						-
Minimum State Aid Guarantee						\$ 481,492						\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
TOTAL STATE AID						\$ 481,492						\$ 481,492
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 11,263,980						\$ 11,733,947
Change Over Prior Year								4.17%	\$ 469,967			
LCFF Entitlement Per ADA						\$ 9,368						\$ 9,759
Per-ADA Change Over Prior Year								4.17%	\$ 391			
Basic Aid Status (school districts only)						<i>Basic Aid</i>						<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES												
						<u>2018-19</u>			<u>Increase</u>			<u>2019-20</u>
State Aid						\$ 481,492		0.00%	-			\$ 481,492
Education Protection Account						252,544						251,048
Property Taxes Net of In-Lieu Transfers						30,690,549		7.64%	2,344,959			33,035,508
Charter In-Lieu Taxes						-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 31,424,585		7.46%	2,344,959			\$ 33,768,048

24

Saint Helena Unified (66290) - 2021-22 First Interim Report		11/23/2021		v.22.2b								
LOCAL CONTROL FUNDING FORMULA						2020-21	2021-22					
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	325.38	\$ 7,702	\$ 801	\$ 758	\$ -	\$ 3,013,220	290.88	\$ 8,093	\$ 842	\$ 813	\$ -	\$ 2,835,523
Grades 4-6	236.15	7,818		697	-	2,010,719	232.32	8,215		748	-	2,082,183
Grades 7-8	160.39	8,050		717	-	1,406,181	144.96	8,458		770	-	1,337,645
Grades 9-12	455.27	9,329	243	853	-	4,746,128	460.80	9,802	255	915	-	5,055,984
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 9,890,652	\$ 371,259	\$ 914,337	\$ -	\$ 11,176,248		\$ 10,005,435	\$ 362,425	\$ 943,475	\$ -	\$ 11,311,335
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	1,177.19	\$ 9,890,652	\$ 371,259	\$ 914,337	\$ -	\$ 11,176,248	1,128.96	\$ 10,005,435	\$ 362,425	\$ 943,475	\$ -	\$ 11,311,335
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 104,087						\$ 104,087
Home-to-School Transportation						231,880						231,880
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						\$ 11,512,215						\$ 11,647,302
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						11,512,215						11,647,302
Local Revenue (including RDA)						(34,291,532)						(34,820,200)
Gross State Aid						\$ -						\$ -
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2020-21 ADA	Minimum State Aid		12-13 Rate	2021-22 ADA	Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,177.19	\$ 6,909,258		\$ 5,869.28	1,128.96	\$ 6,626,182			
2012-13 NSS Allowance (deficited)			\$ -		-				-			-
Minimum State Aid Adjustments					-				-			-
Less Current Year Property Taxes/In-Lieu					(34,291,532)				(34,820,200)			
Subtotal State Aid for Historical RL/Charter General BG					-				-			-
Categorical funding from 2012-13 net of fair share reduction					481,492				481,492			481,492
Charter School Categorical Block Grant adjusted for ADA					-				-			-
Minimum State Aid Guarantee Before Proration Factor					481,492				481,492			481,492
Proration Factor					0.00%				0.00%			0.00%
Minimum State Aid Guarantee					\$ 481,492				\$ 481,492			\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement					-				-			-
Minimum State Aid plus Property Taxes including RDA					-				-			-
Offset					-				-			-
Minimum State Aid Prior to Offset					-				-			-
Total Minimum State Aid with Offset					-				-			-
TOTAL STATE AID						\$ 481,492			\$ 481,492			\$ 481,492
ADDITIONAL STATE AID (Additional SA)												
						\$ -			\$ -			\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 11,512,215		\$ 11,647,302				
Change Over Prior Year			-1.89%	(221,732)			1.17%	135,087				
LCFF Entitlement Per ADA						9,779						10,317
Per-ADA Change Over Prior Year			0.20%	20			5.50%	538				
Basic Aid Status (school districts only)						Basic Aid			Basic Aid			Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase	2020-21			Increase	2021-22				
State Aid		0.00%	-	\$ 481,492		\$ 481,492	0.00%	-	\$ 481,492		\$ 481,492	
Education Protection Account				235,438		235,438			225,792		225,792	
Property Taxes Net of In-Lieu Transfers		3.80%	1,256,024	34,291,532		34,291,532	1.54%	528,668	34,820,200		34,820,200	
Charter In-Lieu Taxes		0.00%	-	-		-	0.00%	-	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.72%	1,256,024	\$ 35,008,462		\$ 35,008,462	1.51%	528,668	\$ 35,527,484		\$ 35,527,484	

Saint Helena Unified (66290) - 2021-22 First Interim Report		11/23/2021		v.22.2b		v.22.2b						
LOCAL CONTROL FUNDING FORMULA						2022-23		2023-24				
LCFF ENTITLEMENT CALCULATION						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors						2.48%		0.00%		45.43% 45.43%		
						ADA		Base		Grade Span		
						Supplemental		Concentration		Total		
Grades TK-3	282.67	\$ 8,294	\$ 863	\$ 832	\$ -	\$ 2,823,592	282.67	\$ 8,552	\$ 889	\$ 854	\$ -	\$ 2,910,043
Grades 4-6	225.77	8,419		765	-	2,073,461	225.77	8,681		785	-	2,137,163
Grades 7-8	140.88	8,668		788	-	1,332,101	140.88	8,938		808	-	1,373,066
Grades 9-12	447.78	10,045	261	936	-	5,034,124	447.78	10,357	269	961	-	5,188,433
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 9,964,321	\$ 360,815	\$ 938,142	\$ -	\$ 11,263,278		\$ 10,274,145	\$ 371,746	\$ 962,814	\$ -	\$ 11,608,705
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	1,097.10	\$ 9,964,321	\$ 360,815	\$ 938,142	\$ -	\$ 11,263,278	1,097.10	\$ 10,274,145	\$ 371,746	\$ 962,814	\$ -	\$ 11,608,705
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 104,087						\$ 104,087
Home-to-School Transportation						231,880						231,880
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						\$ 11,599,245						\$ 11,944,672
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						11,599,245						11,944,672
Local Revenue (including RDA)						(35,168,402)						(35,520,086)
Gross State Aid						\$ -						\$ -
MINIMUM STATE AID CALCULATION												
			<u>12-13 Rate</u>	<u>2022-23 ADA</u>		<u>Minimum State Aid</u>		<u>12-13 Rate</u>	<u>2023-24 ADA</u>			<u>Minimum State Aid</u>
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,097.10		\$ 6,439,187		\$ 5,869.28	1,097.10			\$ 6,439,187
2012-13 NSS Allowance (deficit)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(35,168,402)						(35,520,086)
Subtotal State Aid for Historical RL/Charter General BG						-						-
Categorical funding from 2012-13 net of fair share reduction						481,492						481,492
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						481,492						481,492
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 481,492						\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
TOTAL STATE AID						\$ 481,492						\$ 481,492
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 11,599,245						\$ 11,944,672
Change Over Prior Year			-0.41%	(48,057)				2.98%	345,427			
LCFF Entitlement Per ADA						10,573						10,887
Per-ADA Change Over Prior Year			2.48%	256				2.97%	314			
Basic Aid Status (school districts only)						<i>Basic Aid</i>						<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES												
			<u>Increase</u>			<u>2022-23</u>		<u>Increase</u>				<u>2023-24</u>
State Aid		0.00%	-			\$ 481,492		0.00%	-			\$ 481,492
Education Protection Account						219,420						219,420
Property Taxes Net of In-Lieu Transfers		1.00%	348,202			35,168,402		1.00%	351,684			35,520,086
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		0.98%	348,202			\$ 35,869,314		0.98%	351,684			\$ 36,220,998

Saint Helena Unified (66290) - 2021-22 First Interim Report		v.22.2b				v.22.2b		
LOCAL CONTROL FUNDING FORMULA						2024-25	2025-26	
LCFF ENTITLEMENT CALCULATION								
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	3.54%		0.00%		45.22%	45.22%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	282.67	\$ 8,855	\$ 921	\$ 884	\$ -	\$ 3,013,302		
Grades 4-6	225.77	8,988		813	-	2,212,744		
Grades 7-8	140.88	9,254		837	-	1,421,611		
Grades 9-12	447.78	10,724	279	995	-	5,372,514		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 10,637,961	\$ 385,269	\$ 996,941	\$ -	\$ 12,020,171		
NSS Allowance		-	-	-	-	-		
TOTAL BASE	1,097.10	\$ 10,637,961	\$ 385,269	\$ 996,941	\$ -	\$ 12,020,171		
ADD ONS:								
Targeted Instructional Improvement Block Grant					\$ 104,087		\$ 104,087	
Home-to-School Transportation					231,880		231,880	
Small School District Bus Replacement Program					-		-	
ECONOMIC RECOVERY TARGET PAYMENT					-		-	
LCFF ENTITLEMENT					\$ 12,356,138		\$ 12,356,138	
STATE AID CALCULATION								
Miscellaneous Adjustments								
Adjusted LCFF Entitlement					12,356,138		12,356,138	
Local Revenue (including RDA)					(35,875,287)		(36,234,040)	
Gross State Aid					\$ -		\$ -	
MINIMUM STATE AID CALCULATION								
			<u>12-13 Rate</u>	<u>2024-25 ADA</u>	Minimum State Aid	<u>12-13 Rate</u>	<u>2025-26 ADA</u>	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,097.10	\$ 6,439,187	\$ 5,869.28	1,097.10	\$ 6,439,187
2012-13 NSS Allowance (deficit)					-			-
Minimum State Aid Adjustments					-			-
Less Current Year Property Taxes/In-Lieu					(35,875,287)			(36,234,040)
Subtotal State Aid for Historical RL/Charter General BG					-			-
Categorical funding from 2012-13 net of fair share reduction					481,492			481,492
Charter School Categorical Block Grant adjusted for ADA					-			-
Minimum State Aid Guarantee Before Proration Factor					481,492			481,492
Proration Factor					0.00%			0.00%
Minimum State Aid Guarantee					\$ 481,492			\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement					-			-
Minimum State Aid plus Property Taxes including RDA					-			-
Offset					-			-
Minimum State Aid Prior to Offset					-			-
Total Minimum State Aid with Offset					-			-
TOTAL STATE AID					\$ 481,492			\$ 481,492
ADDITIONAL STATE AID (Additional SA)					\$ -			\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)								
Change Over Prior Year			3.44%	411,466		0.00%	-	
LCFF Entitlement Per ADA					11,263			11,263
Per-ADA Change Over Prior Year			3.45%	376		0.00%	-	
Basic Aid Status (school districts only)					<i>Basic Aid</i>			<i>Basic Aid</i>
LCFF SOURCES INCLUDING EXCESS TAXES								
			<u>Increase</u>		<u>2024-25</u>		<u>Increase</u>	<u>2025-26</u>
State Aid	0.00%		-		\$ 481,492	0.00%	-	\$ 481,492
Education Protection Account					219,420			-
Property Taxes Net of In-Lieu Transfers	0.00%		-		35,875,287	0.00%	-	36,234,040
Charter In-Lieu Taxes	0.00%		-		-	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	0.00%		-		\$ 36,576,199	0.00%	-	\$ 36,715,532

Saint Helena Unified (66290) - 2021-22 First Interim Report				v.22.2b		
LOCAL CONTROL FUNDING FORMULA				2026-27		
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
	0.00%	0.00%	45.22%	45.22%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	282.67	\$ 8,855	\$ 921	\$ 884	\$ -	\$ 3,013,302
Grades 4-6	225.77	8,988		813	-	2,212,744
Grades 7-8	140.88	9,254		837	-	1,421,611
Grades 9-12	447.78	10,724	279	995	-	5,372,514
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 10,637,961	\$ 385,269	\$ 996,941	\$ -	\$ 12,020,171
NSS Allowance		-	-	-	-	-
TOTAL BASE	1,097.10	\$ 10,637,961	\$ 385,269	\$ 996,941	\$ -	\$ 12,020,171
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 104,087
Home-to-School Transportation						231,880
Small School District Bus Replacement Program						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						\$ 12,356,138
STATE AID CALCULATION						
Miscellaneous Adjustments						-
Adjusted LCFF Entitlement						12,356,138
Local Revenue (including RDA)						(36,596,380)
Gross State Aid						\$ -
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2026-27 ADA		Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,097.10		\$ 6,439,187
2012-13 NSS Allowance (deficited)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(36,596,380)
Subtotal State Aid for Historical RL/Charter General BG						-
Categorical funding from 2012-13 net of fair share reduction						481,492
Charter School Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						481,492
Proration Factor						0.00%
Minimum State Aid Guarantee						\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						\$ 481,492
ADDITIONAL STATE AID (Additional SA)						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						
Change Over Prior Year			0.00%	-		\$ 12,356,138
LCFF Entitlement Per ADA						11,263
Per-ADA Change Over Prior Year			0.00%	-		-
Basic Aid Status (school districts only)						Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2026-27
State Aid			0.00%	-		\$ 481,492
Education Protection Account						-
Property Taxes Net of In-Lieu Transfers			0.00%	-		36,596,380
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			0.00%	-		\$ 37,077,872

Saint Helena Unified (66290) - 2021-22 First Interim Report				11/23/21						
EDUCATION PROTECTION ACCOUNT										
Certification Period:	Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,202.36	1,230.07	1,177.19	1,128.96	1,128.96	1,097.10	1,097.10	1,097.10	-	-
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 240,472	\$ 246,014	\$ 235,438	\$ 225,792	\$ 225,792	\$ 219,420	\$ 219,420	\$ 219,420	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP										
Adjusted Total Revenue Limit	\$ 7,056,988	\$ -	\$ 6,909,258	\$ 6,626,182	\$ 6,626,182	\$ 6,439,187	\$ 6,439,187	\$ 6,439,187	\$ 6,439,187	\$ 6,439,187
Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,056,988	\$ 6,909,257	\$ 6,909,258	\$ 6,626,182	\$ 6,626,182	\$ 6,439,187	\$ 6,439,187	\$ 6,439,187	\$ 6,439,187	\$ 6,439,187
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 33,035,508	\$ 34,397,108	\$ 34,291,532	\$ 34,820,200	\$ 34,820,200	\$ 35,168,402	\$ 35,520,086	\$ 35,875,287	\$ 36,234,040	\$ 36,596,380
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$7,056,988	\$ 6,909,257	\$6,909,258	\$6,626,182	\$6,626,182	\$6,439,187	\$6,439,187	\$6,439,187	\$6,439,187	\$6,439,187
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	70.06785065%	N/A	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 1,138,857	\$ 4,841,168	\$ 4,841,168	\$ 4,642,824	\$ 4,642,824	\$ 4,511,800	\$ 4,511,800	\$ 4,511,800	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 240,472	\$ 246,014	\$ 235,438	\$ 225,792	\$ 225,792	\$ 219,420	\$ 219,420	\$ 219,420	\$ -	\$ -
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	240,472	246,014	235,438	225,792	225,792	219,420	219,420	219,420	-	-
D-4 Prior Year Annual Adjustment	N/A	\$ -	N/A	\$ (10,576)	N/A	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	N/A	\$ 246,014	N/A	\$ 215,216	N/A	219,420	219,420	219,420	-	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 235,438	N/A	\$ 225,792	N/A	219,420	219,420	219,420	-	-

Summary Tab

Saint Helena Unified (66290) - 2021-22 First Interim Report	11/23/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$10,114,513	\$9,890,652	\$10,005,435	\$9,964,321	\$10,274,145	\$10,637,961	\$10,637,961	\$10,637,961
Grade Span Adjustment	369,280	371,259	362,425	360,815	371,746	385,269	385,269	385,269
Supplemental Grant	914,187	914,337	943,475	938,142	962,814	996,941	996,941	996,941
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	104,087	104,087	104,087	104,087	104,087	104,087	104,087	104,087
Add-ons: Home-to-School Transportation	231,880	231,880	231,880	231,880	231,880	231,880	231,880	231,880
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$11,733,947	\$11,512,215	\$11,647,302	\$11,599,245	\$11,944,672	\$12,356,138	\$12,356,138	\$12,356,138
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	11,733,947	11,512,215	11,647,302	11,599,245	11,944,672	12,356,138	12,356,138	12,356,138
LCFF Entitlement Per ADA	\$ 9,759	\$ 9,779	\$ 10,317	\$ 10,573	\$ 10,887	\$ 11,263	\$ 11,263	\$ 11,263
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492
EPA (for LCFF Calculation purposes)	\$ 251,048	\$ 235,438	\$ 225,792	\$ 219,420	\$ 219,420	\$ 219,420	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 33,035,508	\$ 34,291,532	\$ 34,820,200	\$ 35,168,402	\$ 35,520,086	\$ 35,875,287	\$ 36,234,040	\$ 36,596,380
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 33,035,508</i>	<i>\$ 34,291,532</i>	<i>\$ 34,820,200</i>	<i>\$ 35,168,402</i>	<i>\$ 35,520,086</i>	<i>\$ 35,875,287</i>	<i>\$ 36,234,040</i>	<i>\$ 36,596,380</i>
TOTAL FUNDING	33,768,048	35,008,462	35,527,484	35,869,314	36,220,998	36,576,199	36,715,532	37,077,872
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>
Excess Taxes	\$ 21,783,053	\$ 23,260,809	\$ 23,654,390	\$ 24,050,649	\$ 24,056,906	\$ 24,000,641	\$ 24,359,394	\$ 24,721,734
EPA in Excess to LCFF Funding	\$ 251,048	\$ 235,438	\$ 225,792	\$ 219,420	\$ 219,420	\$ 219,420	\$ -	\$ -
Total LCFF Entitlement	11,733,947	11,512,215	11,647,302	11,599,245	11,944,672	12,356,138	12,356,138	12,356,138

SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 251,048	\$ 235,438	\$ 225,792	\$ 219,420	\$ 219,420	\$ 219,420	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 240,472	\$ 235,438	\$ 225,792	\$ 219,420	\$ 219,420	\$ 219,420	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ (218.00)	\$ -	\$ (10,576.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Saint Helena Unified (66290) - 2021-22 First Interim Report	11/23/2021								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 10,483,793	\$ 10,261,911	\$ 10,367,860	\$ 10,325,136	\$ 10,645,891	\$ 11,023,230	\$ 11,023,230	\$ 11,023,230	\$ 11,023,230
Supplemental and Concentration Grant funding in the LCAP year	\$ 914,187	\$ 914,337	\$ 943,475	\$ 938,142	\$ 962,814	\$ 996,941	\$ 996,941	\$ 996,941	\$ 996,941
Percentage to Increase or Improve Services	8.72%	8.91%	9.10%	9.09%	9.04%	9.04%	9.04%	9.04%	9.04%

SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	1,243	1,187	1,150	1,150	1,150	1,150	1,150	1,150	1,150
COE Enrollment	-	-	-	-	-	-	-	-	-
Total Enrollment	1,243	1,187	1,150	1,150	1,150	1,150	1,150	1,150	1,150
Unduplicated Pupil Count	565	544	520	520	520	520	520	520	520
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	565	544	520	520	520	520	520	520	520
Rolling %, Supplemental Grant	43.6000%	44.5500%	45.5000%	45.4300%	45.2200%	45.2200%	45.2200%	45.2200%	45.2200%
Rolling %, Concentration Grant	43.6000%	44.5500%	45.5000%	45.4300%	45.2200%	45.2200%	45.2200%	45.2200%	45.2200%

Summary Tab

Saint Helena Unified (66290) - 2021-22 First Interim Report		11/23/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF LCFF ADA									
Prior Year ADA for the Hold Harmless - (net of current year charter shift)									
Grades TK-3	318.63	325.38	290.88	282.67	282.67	282.67	282.67	282.67	
Grades 4-6	232.44	236.15	232.32	225.77	225.77	225.77	225.77	225.77	
Grades 7-8	181.92	160.39	144.96	140.88	140.88	140.88	140.88	140.88	
Grades 9-12	469.37	455.27	460.80	447.78	447.78	447.78	447.78	447.78	
LCFF Subtotal	1,202.36	1,177.19	1,128.96	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,202.36	1,177.19	1,128.96	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	
Current Year ADA									
Grades TK-3	325.38	290.88	282.67	282.67	282.67	282.67	282.67	282.67	
Grades 4-6	236.15	232.32	225.77	225.77	225.77	225.77	225.77	225.77	
Grades 7-8	160.39	144.96	140.88	140.88	140.88	140.88	140.88	140.88	
Grades 9-12	455.27	460.80	447.78	447.78	447.78	447.78	447.78	447.78	
LCFF Subtotal	1,177.19	1,128.96	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,177.19	1,128.96	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	
Change in LCFF ADA (excludes NSS ADA)	(25.17)	(48.23)	(31.86)	-	-	-	-	-	
	Decline	Decline	Decline	No Change	No Change	No Change	No Change	No Change	
Funded LCFF ADA for the Hold Harmless									
Grades TK-3	318.63	325.38	290.88	282.67	282.67	282.67	282.67	282.67	
Grades 4-6	232.44	236.15	232.32	225.77	225.77	225.77	225.77	225.77	
Grades 7-8	181.92	160.39	144.96	140.88	140.88	140.88	140.88	140.88	
Grades 9-12	469.37	455.27	460.80	447.78	447.78	447.78	447.78	447.78	
Subtotal	1,202.36	1,177.19	1,128.96	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	
NPS, CDS, & COE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
ACTUAL ADA (Current Year Only)									
Grades TK-3	325.38	290.88	282.67	282.67	282.67	282.67	282.67	282.67	
Grades 4-6	236.15	232.32	225.77	225.77	225.77	225.77	225.77	225.77	
Grades 7-8	160.39	144.96	140.88	140.88	140.88	140.88	140.88	140.88	
Grades 9-12	455.27	460.80	447.78	447.78	447.78	447.78	447.78	447.78	
Total Actual ADA	1,177.19	1,128.96	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	
TOTAL FUNDED ADA									
Grades TK-3	318.63	325.38	290.88	282.67	282.67	282.67	282.67	282.67	
Grades 4-6	232.44	236.15	232.32	225.77	225.77	225.77	225.77	225.77	
Grades 7-8	181.92	160.39	144.96	140.88	140.88	140.88	140.88	140.88	
Grades 9-12	469.37	455.27	460.80	447.78	447.78	447.78	447.78	447.78	
Total	1,202.36	1,177.19	1,128.96	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>25.17</i>	<i>48.23</i>	<i>31.86</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	

50

Saint Helena Unified (66290) - 2021-22 First Interim Report		11/23/2021							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	9,244	\$ 9,261	\$ 9,748	\$ 9,989	\$ 10,295	\$ 10,660	\$ 10,660	\$ 10,660
Grades 4-6	\$	8,500	\$ 8,515	\$ 8,963	\$ 9,184	\$ 9,466	\$ 9,801	\$ 9,801	\$ 9,801
Grades 7-8	\$	8,752	\$ 8,767	\$ 9,228	\$ 9,456	\$ 9,746	\$ 10,091	\$ 10,091	\$ 10,091
Grades 9-12	\$	10,407	\$ 10,425	\$ 10,972	\$ 11,242	\$ 11,587	\$ 11,998	\$ 11,998	\$ 11,998
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441	\$ 9,776	\$ 9,776	\$ 9,776
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,003	\$ 11,003
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	\$ 8,855	\$ 8,855	\$ 8,855
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	\$ 8,988	\$ 8,988	\$ 8,988
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Supplemental Grant									
		20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,798	\$ 1,798	\$ 1,798
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,201	\$ 2,201
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$	43.60%	\$ 44.55%	\$ 45.50%	\$ 45.43%	\$ 45.22%	\$ 45.22%	\$ 45.22%	\$ 45.22%
Grades 4-6	\$	741	\$ 758	\$ 813	\$ 832	\$ 854	\$ 884	\$ 884	\$ 884
Grades 7-8	\$	682	\$ 697	\$ 748	\$ 765	\$ 785	\$ 813	\$ 813	\$ 813
Grades 9-12	\$	702	\$ 717	\$ 770	\$ 788	\$ 808	\$ 837	\$ 837	\$ 837
Grades 9-12	\$	835	\$ 853	\$ 915	\$ 936	\$ 961	\$ 995	\$ 995	\$ 995
Concentration Grant (>55% population)									
		50%	50%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137	\$ 6,354	\$ 6,354	\$ 6,354
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643	\$ 5,842	\$ 5,842	\$ 5,842
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810	\$ 6,015	\$ 6,015	\$ 6,015
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907	\$ 7,152	\$ 7,152	\$ 7,152
Actual - 1.00 ADA, Local UPP >55% as follows:									
		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

57

Saint Helena Unified (66290) - 2021-22 First Interim Report

Charts and Graphs

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

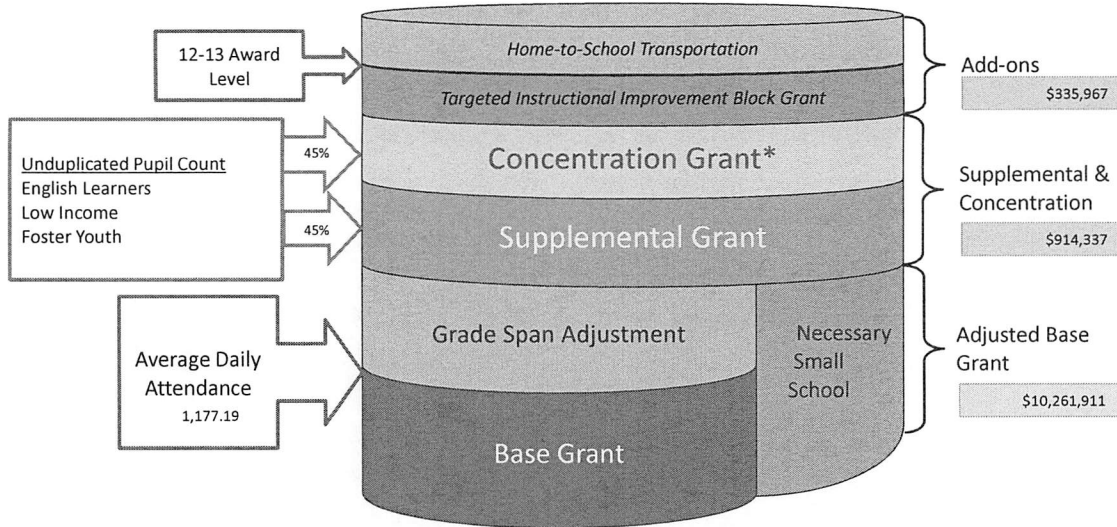
2020-21

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

Components of LCFF Entitlement

	2020-21	
Base Grant	\$ 9,890,652	1,177.19 ADA
Grade Span Adjustment	\$ 371,259	\$ 10,261,911 Adjusted Base Grant
Supplemental Grant	\$ 914,337 45%	
Concentration Grant	\$ - 45%	\$ 914,337 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ 104,087	
Add-ons: Home-to-School Transportation	\$ 231,880	
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 335,967 Add-ons
Total	\$ 11,512,215	\$ 11,512,215

Total LCFF Funding: \$11,512,215



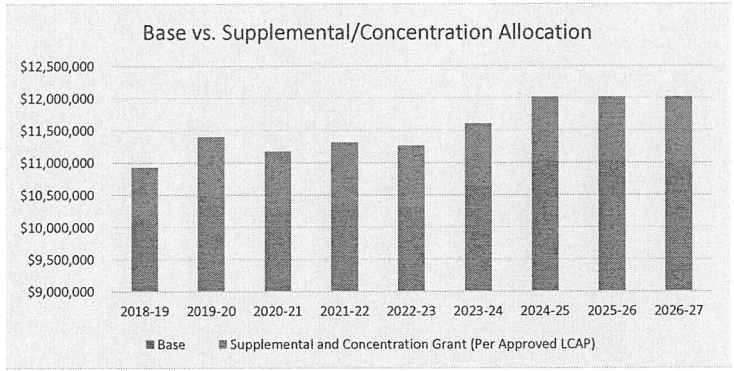
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding



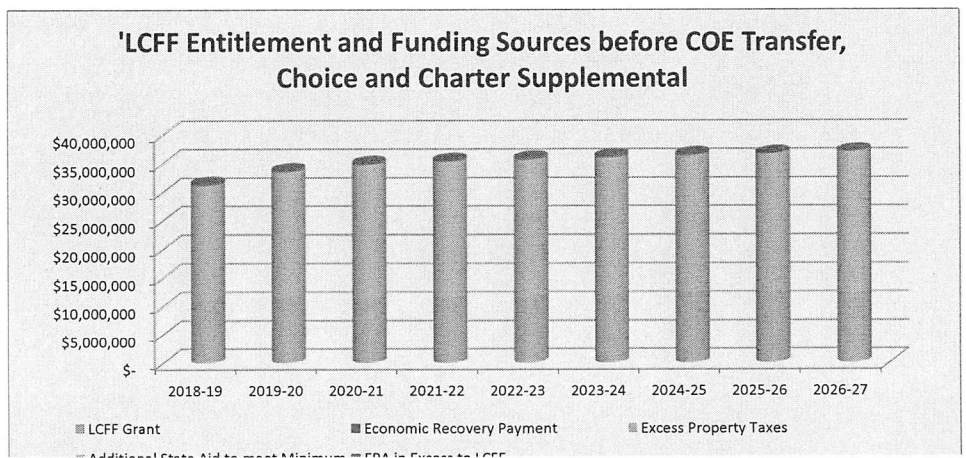
Saint Helena Unified (66290) - 2021-22 First Interim Report

Charts and Graphs

Minimum Proportionality Analysis										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 10,152,560	\$ 10,483,793	\$ 10,261,911	\$ 10,367,860	\$ 10,325,136	\$ 10,645,891	\$ 11,023,230	\$ 11,023,230	\$ 11,023,230	\$ 11,023,230
Supplemental and Concentration Grant (Per Approved LCAP)	775,453	914,187	914,337	943,475	938,142	962,814	996,941	996,941	996,941	996,941
Total	\$ 11,263,980	\$ 11,733,947	\$ 11,512,215	\$ 11,647,302	\$ 11,599,245	\$ 11,944,672	\$ 12,356,138	\$ 12,356,138	\$ 12,356,138	\$ 12,356,138



Funding Sources										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Excess Property Taxes	\$ 19,908,061	\$ 21,783,053	\$ 23,260,809	\$ 23,654,390	\$ 24,050,649	\$ 24,056,906	\$ 24,000,641	\$ 24,359,394	\$ 24,721,734	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF	\$ 252,544	\$ 251,048	\$ 235,438	\$ 225,792	\$ 219,420	\$ 219,420	\$ 219,420	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 11,263,980	\$ 11,733,947	\$ 11,512,215	\$ 11,647,302	\$ 11,599,245	\$ 11,944,672	\$ 12,356,138	\$ 12,356,138	\$ 12,356,138	
Total General Purpose Funding	\$ 31,424,585	\$ 33,768,048	\$ 35,008,462	\$ 35,527,484	\$ 35,869,314	\$ 36,220,998	\$ 36,576,199	\$ 36,715,532	\$ 37,077,872	



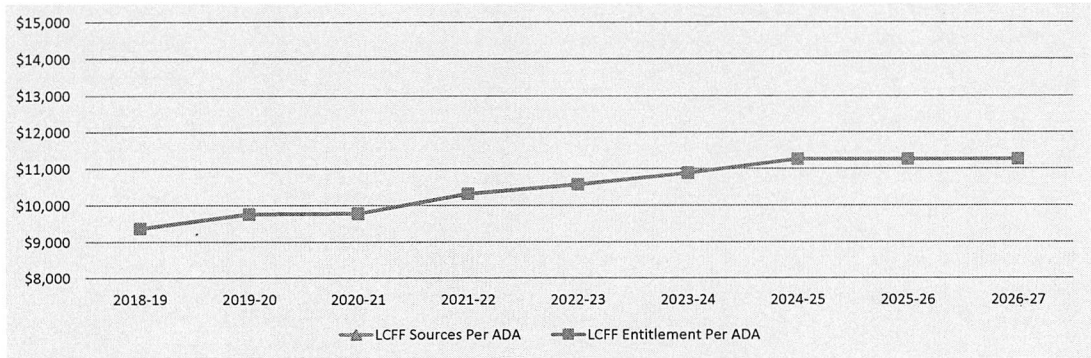
53

Saint Helena Unified (66290) - 2021-22 First Interim Report

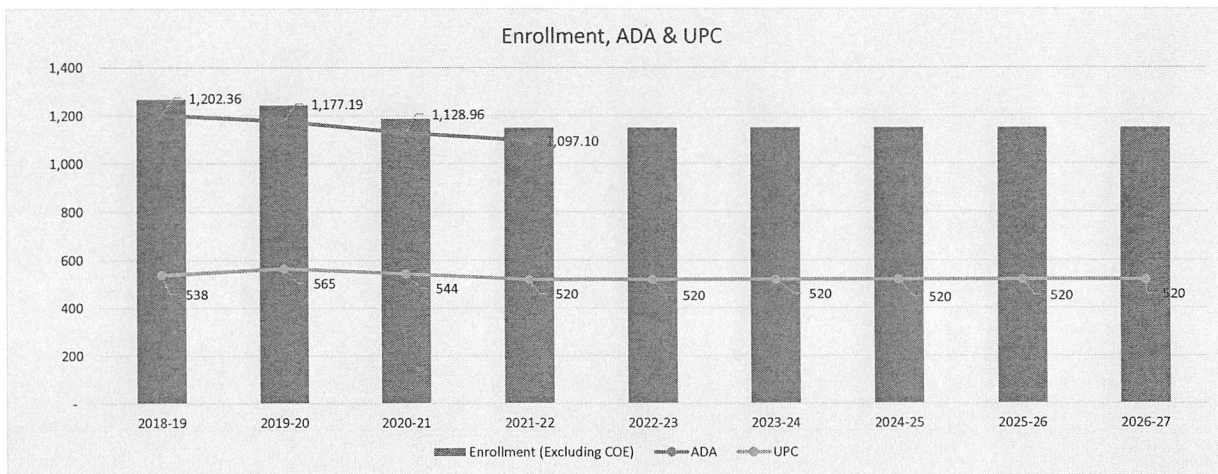
Charts and Graphs

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

LCFF Entitlement per ADA										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded ADA	1,202.36	1,202.36	1,177.19	1,128.96	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10
LCFF Sources per ADA	\$ 26,135.75	\$ 28,084.81	\$ 29,739.01	\$ 31,469.21	\$ 32,694.66	\$ 33,015.22	\$ 33,338.98	\$ 33,465.98	\$ 33,796.26	\$ 33,796.26
Net Change per ADA		\$ 1,949.05	\$ 1,654.20	\$ 1,730.21	\$ 1,225.45	\$ 320.56	\$ 323.76	\$ 127.00	\$ 330.27	\$ 330.27
Net Percent Change		7.46%	5.89%	5.82%	3.89%	0.98%	0.98%	0.38%	0.99%	0.99%
Estimated LCFF Entitlement per ADA	\$ 9,368.23	\$ 9,759.10	\$ 9,779.40	\$ 10,316.84	\$ 10,572.64	\$ 10,887.50	\$ 11,262.54	\$ 11,262.54	\$ 11,262.54	\$ 11,262.54
Net Change per ADA		\$ 390.87	\$ 20.31	\$ 537.44	\$ 255.80	\$ 314.85	\$ 375.05	\$ -	\$ -	\$ -
Net Percent Change		4.17%	0.21%	5.50%	2.48%	2.98%	3.44%	0.00%	0.00%	0.00%



Student Summary										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Enrollment (Excluding COE)	1,267	1,243	1,187	1,150	1,150	1,150	1,150	1,150	1,150	1,150
UPC	538	565	544	520	520	520	520	520	520	520
ADA	1,202.36	1,177.19	1,128.96	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10	1,097.10



AS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	35,224,195.00	35,224,195.00	422,888.00	35,668,523.00	444,328.00	1.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	249,371.00	249,371.00	37,080.55	249,371.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,656.00	94,656.00	35,774.81	116,678.00	22,022.00	23.3%
5) TOTAL, REVENUES			35,568,222.00	35,568,222.00	495,743.36	36,034,572.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,212,310.00	15,212,310.00	4,136,088.37	15,129,063.00	83,247.00	0.5%
2) Classified Salaries		2000-2999	3,677,879.00	3,677,879.00	992,587.09	3,619,384.00	58,495.00	1.6%
3) Employee Benefits		3000-3999	7,917,190.00	7,917,190.00	2,025,081.27	7,540,759.00	376,431.00	4.8%
4) Books and Supplies		4000-4999	1,183,394.00	1,183,394.00	389,739.74	1,153,875.00	29,519.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	2,913,390.00	2,913,390.00	1,215,001.43	3,262,022.00	(348,632.00)	-12.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,710.00	35,710.00	0.00	52,000.00	(16,290.00)	-45.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,939,873.00	30,939,873.00	8,758,497.90	30,757,103.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,628,349.00	4,628,349.00	(8,262,754.54)	5,277,469.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	544,500.00	544,500.00	250,000.00	447,468.00	97,032.00	17.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,920,122.00)	(3,920,122.00)	0.00	(3,817,726.00)	102,396.00	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,464,622.00)	(4,464,622.00)	(250,000.00)	(4,265,194.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			163,727.00	163,727.00	(8,512,754.54)	1,012,275.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,174,349.77	11,174,350.00		11,174,350.00	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)			11,174,349.77	11,174,350.00		11,174,350.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,174,349.77	11,174,350.00		11,174,350.00		
2) Ending Balance, June 30 (E + F1e)			11,338,076.77	11,338,077.00		12,186,625.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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	3,643,094.00	3,643,094.00		3,643,094.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,196,967.00	1,210,854.00		1,210,854.00		
Unassigned/Unappropriated Amount			6,478,015.77	6,464,129.00		7,312,677.00		

56

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	596,476.00	596,476.00	361,384.00	602,309.00	5,833.00	1.0%
Education Protection Account State Aid - Current Year		8012	246,014.00	246,014.00	61,504.00	246,014.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	116,017.00	116,017.00	0.00	113,300.00	(2,717.00)	-2.3%
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	33,100,299.00	33,100,299.00	0.00	33,536,100.00	435,801.00	1.3%
Unsecured Roll Taxes		8042	1,165,389.00	1,165,389.00	0.00	1,170,800.00	5,411.00	0.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			35,224,195.00	35,224,195.00	422,888.00	35,668,523.00	444,328.00	1.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			35,224,195.00	35,224,195.00	422,888.00	35,668,523.00	444,328.00	1.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	53,621.00	53,621.00	0.00	53,621.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	192,750.00	192,750.00	37,080.55	192,750.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			249,371.00	249,371.00	37,080.55	249,371.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	13,089.53	12,892.00	7,892.00	157.8%
Interest		8660	50,000.00	50,000.00	10,744.21	50,000.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	38,656.00	38,656.00	11,941.07	52,786.00	14,130.00	36.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94,656.00	94,656.00	35,774.81	116,678.00	22,022.00	23.3%
TOTAL, REVENUES			35,568,222.00	35,568,222.00	495,743.36	36,034,572.00	466,350.00	1.3%

59

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	12,853,100.00	12,853,100.00	3,370,275.38	12,689,785.00	163,315.00	1.3%
Certificated Pupil Support Salaries		1200	720,163.00	720,163.00	224,030.11	818,553.00	(98,390.00)	-13.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,639,047.00	1,639,047.00	541,782.88	1,620,725.00	18,322.00	1.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,212,310.00	15,212,310.00	4,136,088.37	15,129,063.00	83,247.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	261,522.00	261,522.00	69,057.34	322,448.00	(60,926.00)	-23.3%
Classified Support Salaries		2200	1,575,085.00	1,575,085.00	432,428.50	1,497,685.00	77,400.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	326,561.00	326,561.00	91,625.96	274,879.00	51,682.00	15.8%
Clerical, Technical and Office Salaries		2400	1,302,313.00	1,302,313.00	388,385.63	1,303,013.00	(700.00)	-0.1%
Other Classified Salaries		2900	212,398.00	212,398.00	11,089.66	221,359.00	(8,961.00)	-4.2%
TOTAL, CLASSIFIED SALARIES			3,677,879.00	3,677,879.00	992,587.09	3,619,384.00	58,495.00	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,590,394.00	2,590,394.00	671,801.87	2,556,165.00	34,229.00	1.3%
PERS		3201-3202	840,959.00	840,959.00	223,476.52	837,636.00	3,323.00	0.4%
OASDI/Medicare/Alternative		3301-3302	502,550.00	502,550.00	133,887.52	501,132.00	1,418.00	0.3%
Health and Welfare Benefits		3401-3402	3,126,230.00	3,126,230.00	798,388.75	2,944,220.00	182,010.00	5.8%
Unemployment Insurance		3501-3502	263,041.00	263,041.00	25,252.17	96,981.00	166,060.00	63.1%
Workers' Compensation		3601-3602	292,429.00	292,429.00	80,643.67	289,216.00	3,213.00	1.1%
OPEB, Allocated		3701-3702	288,864.00	288,864.00	88,161.69	302,686.00	(13,822.00)	-4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,723.00	12,723.00	3,469.08	12,723.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,917,190.00	7,917,190.00	2,025,081.27	7,540,759.00	376,431.00	4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	210,570.00	210,570.00	158,676.14	212,604.00	(2,034.00)	-1.0%
Books and Other Reference Materials		4200	46,834.00	46,834.00	37,636.36	47,967.00	(1,133.00)	-2.4%
Materials and Supplies		4300	724,490.00	724,490.00	172,775.60	734,094.00	(9,604.00)	-1.3%
Noncapitalized Equipment		4400	201,500.00	201,500.00	20,651.64	159,210.00	42,290.00	21.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,183,394.00	1,183,394.00	389,739.74	1,153,875.00	29,519.00	2.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	128,161.00	128,161.00	13,847.73	122,148.00	6,013.00	4.7%
Dues and Memberships		5300	53,030.00	53,030.00	35,686.61	54,831.00	(1,801.00)	-3.4%
Insurance		5400-5450	240,000.00	240,000.00	219,769.20	269,133.00	(29,133.00)	-12.1%
Operations and Housekeeping Services		5500	839,452.00	839,452.00	224,018.12	928,831.00	(89,379.00)	-10.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,778.00	105,778.00	14,461.68	110,216.00	(4,438.00)	-4.2%
Transfers of Direct Costs		5710	0.00	0.00	(162.40)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,286,924.00	1,286,924.00	672,811.68	1,513,818.00	(226,894.00)	-17.6%
Communications		5900	260,045.00	260,045.00	34,568.81	263,045.00	(3,000.00)	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,913,390.00	2,913,390.00	1,215,001.43	3,262,022.00	(348,632.00)	-12.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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	35,710.00	35,710.00	0.00	52,000.00	(16,290.00)	-45.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,710.00	35,710.00	0.00	52,000.00	(16,290.00)	-45.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,939,873.00	30,939,873.00	8,758,497.90	30,757,103.00	182,770.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	544,500.00	544,500.00	250,000.00	447,468.00	97,032.00	17.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			544,500.00	544,500.00	250,000.00	447,468.00	97,032.00	17.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,920,122.00)	(3,920,122.00)	0.00	(3,817,726.00)	102,396.00	-2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,920,122.00)	(3,920,122.00)	0.00	(3,817,726.00)	102,396.00	-2.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,464,622.00)	(4,464,622.00)	(250,000.00)	(4,265,194.00)	199,428.00	-4.5%

62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	726,675.00	726,675.00	0.00	839,820.00	113,145.00	15.6%
2) Federal Revenue		8100-8299	2,650,780.00	2,650,780.00	235,435.00	1,401,260.00	(1,249,520.00)	-47.1%
3) Other State Revenue		8300-8599	2,327,698.00	2,327,698.00	115,675.34	2,360,424.00	32,726.00	1.4%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	168,673.17	258,758.00	168,758.00	187.5%
5) TOTAL, REVENUES			5,795,153.00	5,795,153.00	519,783.51	4,860,262.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,260,249.00	2,260,249.00	590,510.23	2,178,168.00	82,081.00	3.6%
2) Classified Salaries		2000-2999	1,340,805.00	1,340,805.00	369,191.65	1,371,226.00	(30,421.00)	-2.3%
3) Employee Benefits		3000-3999	2,859,733.00	2,859,733.00	379,013.24	3,084,297.00	(224,564.00)	-7.9%
4) Books and Supplies		4000-4999	457,683.00	457,683.00	198,212.70	723,725.00	(266,042.00)	-58.1%
5) Services and Other Operating Expenditures		5000-5999	1,296,048.00	1,296,048.00	417,688.10	1,577,621.00	(281,573.00)	-21.7%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	22,781.94	222,782.00	(22,782.00)	-11.4%
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			8,414,518.00	8,414,518.00	1,977,397.86	9,157,819.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,619,365.00)	(2,619,365.00)	(1,457,614.35)	(4,297,557.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,920,123.00	3,920,123.00	0.00	3,817,727.00	(102,396.00)	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,920,123.00	3,920,123.00	0.00	3,817,727.00		

63

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,300,758.00	1,300,758.00	(1,457,614.35)	(479,830.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,406,270.79	1,406,271.00		1,406,271.00	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)			1,406,270.79	1,406,271.00		1,406,271.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,406,270.79	1,406,271.00		1,406,271.00		
2) Ending Balance, June 30 (E + F1e)			2,707,028.79	2,707,029.00		926,441.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,707,028.79	2,707,029.00		926,441.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

64

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	726,675.00	726,675.00	0.00	839,820.00	113,145.00	15.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			726,675.00	726,675.00	0.00	839,820.00	113,145.00	15.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	220,294.00	220,294.00	0.00	222,128.00	1,834.00	0.8%
Special Education Discretionary Grants		8182	8,982.00	8,982.00	0.00	8,982.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	251,940.00	251,940.00	56,360.00	225,440.00	(26,500.00)	-10.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	42,575.00	42,575.00	8,571.00	34,285.00	(8,290.00)	-19.5%

65

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	26,770.00	26,770.00	25,326.00	29,016.00	2,246.00	8.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	16,277.00	16,277.00	1,912.00	19,035.00	2,758.00	16.9%
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	2,083,942.00	2,083,942.00	143,266.00	862,374.00	(1,221,568.00)	-58.6%
TOTAL, FEDERAL REVENUE			2,650,780.00	2,650,780.00	235,435.00	1,401,260.00	(1,249,520.00)	-47.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	62,965.00	62,965.00	40,495.34	62,965.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,264,733.00	2,264,733.00	75,180.00	2,297,459.00	32,726.00	1.4%
TOTAL, OTHER STATE REVENUE			2,327,698.00	2,327,698.00	115,675.34	2,360,424.00	32,726.00	1.4%

66

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	15,000.00	15,000.00	150,438.17	178,758.00	163,758.00	1091.7%
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	75,000.00	75,000.00	18,235.00	80,000.00	5,000.00	6.7%
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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,000.00	90,000.00	168,673.17	258,758.00	168,758.00	187.5%
TOTAL, REVENUES			5,795,153.00	5,795,153.00	519,783.51	4,860,262.00	(934,891.00)	-16.1%

67

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,615,239.00	1,615,239.00	413,462.39	1,543,208.00	72,031.00	4.5%
Certificated Pupil Support Salaries		1200	553,000.00	553,000.00	146,379.00	542,950.00	10,050.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	92,010.00	92,010.00	30,668.84	92,010.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,260,249.00	2,260,249.00	590,510.23	2,178,168.00	82,081.00	3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	855,916.00	855,916.00	236,870.88	960,617.00	(104,701.00)	-12.2%
Classified Support Salaries		2200	285,308.00	285,308.00	94,156.24	286,028.00	(720.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	173,377.00	173,377.00	32,792.08	98,377.00	75,000.00	43.3%
Clerical, Technical and Office Salaries		2400	26,204.00	26,204.00	5,372.45	26,204.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,340,805.00	1,340,805.00	369,191.65	1,371,226.00	(30,421.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,587,230.00	1,587,230.00	93,352.71	1,781,562.00	(194,332.00)	-12.2%
PERS		3201-3202	550,763.00	550,763.00	81,529.23	547,654.00	3,109.00	0.6%
OASDI/Medicare/Alternative		3301-3302	135,495.00	135,495.00	35,839.27	131,977.00	3,518.00	2.6%
Health and Welfare Benefits		3401-3402	507,167.00	507,167.00	147,635.70	545,025.00	(37,858.00)	-7.5%
Unemployment Insurance		3501-3502	14,248.00	14,248.00	4,707.56	14,522.00	(274.00)	-1.9%
Workers' Compensation		3601-3602	62,444.00	62,444.00	15,061.94	60,646.00	1,798.00	2.9%
OPEB, Allocated		3701-3702	0.00	0.00	127.98	128.00	(128.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,386.00	2,386.00	758.85	2,783.00	(397.00)	-16.6%
TOTAL, EMPLOYEE BENEFITS			2,859,733.00	2,859,733.00	379,013.24	3,084,297.00	(224,564.00)	-7.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	64,965.00	64,965.00	60,000.00	64,965.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	119.35	6,244.00	(6,244.00)	New
Materials and Supplies		4300	363,218.00	363,218.00	108,140.11	488,184.00	(124,966.00)	-34.4%
Noncapitalized Equipment		4400	29,500.00	29,500.00	29,953.24	164,332.00	(134,832.00)	-457.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			457,683.00	457,683.00	198,212.70	723,725.00	(266,042.00)	-58.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	112,000.00	112,000.00	2,497.00	130,000.00	(18,000.00)	-16.1%
Travel and Conferences		5200	14,014.00	14,014.00	7,070.03	23,974.00	(9,960.00)	-71.1%
Dues and Memberships		5300	300.00	300.00	228.00	828.00	(528.00)	-176.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100.00	100.00	50.00	100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	144,600.00	144,600.00	19,768.37	154,286.00	(9,686.00)	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	162.40	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,023,334.00	1,023,334.00	387,899.77	1,266,720.00	(243,386.00)	-23.8%
Communications		5900	1,700.00	1,700.00	12.53	1,713.00	(13.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,296,048.00	1,296,048.00	417,688.10	1,577,621.00	(281,573.00)	-21.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	22,781.94	72,782.00	(22,782.00)	-45.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	200,000.00	22,781.94	222,782.00	(22,782.00)	-11.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,414,518.00	8,414,518.00	1,977,397.86	9,157,819.00	(743,301.00)	-8.8%

69

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,920,123.00	3,920,123.00	0.00	3,817,727.00	(102,396.00)	-2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,920,123.00	3,920,123.00	0.00	3,817,727.00	(102,396.00)	-2.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,920,123.00	3,920,123.00	0.00	3,817,727.00	102,396.00	-2.6%

70

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	35,950,870.00	35,950,870.00	422,888.00	36,508,343.00	557,473.00	1.6%
2) Federal Revenue		8100-8299	2,650,780.00	2,650,780.00	235,435.00	1,401,260.00	(1,249,520.00)	-47.1%
3) Other State Revenue		8300-8599	2,577,069.00	2,577,069.00	152,755.89	2,609,795.00	32,726.00	1.3%
4) Other Local Revenue		8600-8799	184,656.00	184,656.00	204,447.98	375,436.00	190,780.00	103.3%
5) TOTAL, REVENUES			41,363,375.00	41,363,375.00	1,015,526.87	40,894,834.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,472,559.00	17,472,559.00	4,726,598.60	17,307,231.00	165,328.00	0.9%
2) Classified Salaries		2000-2999	5,018,684.00	5,018,684.00	1,361,778.74	4,990,610.00	28,074.00	0.6%
3) Employee Benefits		3000-3999	10,776,923.00	10,776,923.00	2,404,094.51	10,625,056.00	151,867.00	1.4%
4) Books and Supplies		4000-4999	1,641,077.00	1,641,077.00	587,952.44	1,877,600.00	(236,523.00)	-14.4%
5) Services and Other Operating Expenditures		5000-5999	4,209,438.00	4,209,438.00	1,632,689.53	4,839,643.00	(630,205.00)	-15.0%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	22,781.94	222,782.00	(22,782.00)	-11.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	35,710.00	35,710.00	0.00	52,000.00	(16,290.00)	-45.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			39,354,391.00	39,354,391.00	10,735,895.76	39,914,922.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,008,984.00	2,008,984.00	(9,720,368.89)	979,912.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	544,500.00	544,500.00	250,000.00	447,468.00	97,032.00	17.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1.00	1.00	0.00	1.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(544,499.00)	(544,499.00)	(250,000.00)	(447,467.00)		

71

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,464,485.00	1,464,485.00	(9,970,368.89)	532,445.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,580,620.56	12,580,621.00		12,580,621.00	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)			12,580,620.56	12,580,621.00		12,580,621.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,580,620.56	12,580,621.00		12,580,621.00		
2) Ending Balance, June 30 (E + F1e)			14,045,105.56	14,045,106.00		13,113,066.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,707,028.79	2,707,029.00		926,441.00		
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	3,643,094.00	3,643,094.00		3,643,094.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,196,967.00	1,210,854.00		1,210,854.00		
Unassigned/Unappropriated Amount			6,478,015.77	6,464,129.00		7,312,677.00		

72

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	596,476.00	596,476.00	361,384.00	602,309.00	5,833.00	1.0%
Education Protection Account State Aid - Current Year		8012	246,014.00	246,014.00	61,504.00	246,014.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	116,017.00	116,017.00	0.00	113,300.00	(2,717.00)	-2.3%
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	33,100,299.00	33,100,299.00	0.00	33,536,100.00	435,801.00	1.3%
Unsecured Roll Taxes		8042	1,165,389.00	1,165,389.00	0.00	1,170,800.00	5,411.00	0.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			35,224,195.00	35,224,195.00	422,888.00	35,668,523.00	444,328.00	1.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	726,675.00	726,675.00	0.00	839,820.00	113,145.00	15.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			35,950,870.00	35,950,870.00	422,888.00	36,508,343.00	557,473.00	1.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	220,294.00	220,294.00	0.00	222,128.00	1,834.00	0.8%
Special Education Discretionary Grants		8182	8,982.00	8,982.00	0.00	8,982.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	251,940.00	251,940.00	56,360.00	225,440.00	(26,500.00)	-10.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	42,575.00	42,575.00	8,571.00	34,285.00	(8,290.00)	-19.5%

73

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	26,770.00	26,770.00	25,326.00	29,016.00	2,246.00	8.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	16,277.00	16,277.00	1,912.00	19,035.00	2,758.00	16.9%
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	2,083,942.00	2,083,942.00	143,266.00	862,374.00	(1,221,568.00)	-58.6%
TOTAL, FEDERAL REVENUE			2,650,780.00	2,650,780.00	235,435.00	1,401,260.00	(1,249,520.00)	-47.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	53,621.00	53,621.00	0.00	53,621.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	255,715.00	255,715.00	77,575.89	255,715.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,267,733.00	2,267,733.00	75,180.00	2,300,459.00	32,726.00	1.4%
TOTAL, OTHER STATE REVENUE			2,577,069.00	2,577,069.00	152,755.89	2,609,795.00	32,726.00	1.3%

74

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	5,000.00	13,089.53	12,892.00	7,892.00	157.8%
Interest		8660	50,000.00	50,000.00	10,744.21	50,000.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	53,656.00	53,656.00	162,379.24	231,544.00	177,888.00	331.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	75,000.00	75,000.00	18,235.00	80,000.00	5,000.00	6.7%
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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			184,656.00	184,656.00	204,447.98	375,436.00	190,780.00	103.3%
TOTAL, REVENUES			41,363,375.00	41,363,375.00	1,015,526.87	40,894,834.00	(468,541.00)	-1.1%

75

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,468,339.00	14,468,339.00	3,783,737.77	14,232,993.00	235,346.00	1.6%
Certificated Pupil Support Salaries		1200	1,273,163.00	1,273,163.00	370,409.11	1,361,503.00	(88,340.00)	-6.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,731,057.00	1,731,057.00	572,451.72	1,712,735.00	18,322.00	1.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,472,559.00	17,472,559.00	4,726,598.60	17,307,231.00	165,328.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,117,438.00	1,117,438.00	305,928.22	1,283,065.00	(165,627.00)	-14.8%
Classified Support Salaries		2200	1,860,393.00	1,860,393.00	526,584.74	1,783,713.00	76,680.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	499,938.00	499,938.00	124,418.04	373,256.00	126,682.00	25.3%
Clerical, Technical and Office Salaries		2400	1,328,517.00	1,328,517.00	393,758.08	1,329,217.00	(700.00)	-0.1%
Other Classified Salaries		2900	212,398.00	212,398.00	11,089.66	221,359.00	(8,961.00)	-4.2%
TOTAL, CLASSIFIED SALARIES			5,018,684.00	5,018,684.00	1,361,778.74	4,990,610.00	28,074.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,177,624.00	4,177,624.00	765,154.58	4,337,727.00	(160,103.00)	-3.8%
PERS		3201-3202	1,391,722.00	1,391,722.00	305,005.75	1,385,290.00	6,432.00	0.5%
OASDI/Medicare/Alternative		3301-3302	638,045.00	638,045.00	169,726.79	633,109.00	4,936.00	0.8%
Health and Welfare Benefits		3401-3402	3,633,397.00	3,633,397.00	946,024.45	3,489,245.00	144,152.00	4.0%
Unemployment Insurance		3501-3502	277,289.00	277,289.00	29,959.73	111,503.00	165,786.00	59.8%
Workers' Compensation		3601-3602	354,873.00	354,873.00	95,705.61	349,862.00	5,011.00	1.4%
OPEB, Allocated		3701-3702	288,864.00	288,864.00	88,289.67	302,814.00	(13,950.00)	-4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,109.00	15,109.00	4,227.93	15,506.00	(397.00)	-2.6%
TOTAL, EMPLOYEE BENEFITS			10,776,923.00	10,776,923.00	2,404,094.51	10,625,056.00	151,867.00	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	275,535.00	275,535.00	218,676.14	277,569.00	(2,034.00)	-0.7%
Books and Other Reference Materials		4200	46,834.00	46,834.00	37,755.71	54,211.00	(7,377.00)	-15.8%
Materials and Supplies		4300	1,087,708.00	1,087,708.00	280,915.71	1,222,278.00	(134,570.00)	-12.4%
Noncapitalized Equipment		4400	231,000.00	231,000.00	50,604.88	323,542.00	(92,542.00)	-40.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,641,077.00	1,641,077.00	587,952.44	1,877,600.00	(236,523.00)	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	112,000.00	112,000.00	2,497.00	130,000.00	(18,000.00)	-16.1%
Travel and Conferences		5200	142,175.00	142,175.00	20,917.76	146,122.00	(3,947.00)	-2.8%
Dues and Memberships		5300	53,330.00	53,330.00	35,914.61	55,659.00	(2,329.00)	-4.4%
Insurance		5400-5450	240,000.00	240,000.00	219,769.20	269,133.00	(29,133.00)	-12.1%
Operations and Housekeeping Services		5500	839,552.00	839,552.00	224,068.12	928,931.00	(89,379.00)	-10.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,378.00	250,378.00	34,230.05	264,502.00	(14,124.00)	-5.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,310,258.00	2,310,258.00	1,060,711.45	2,780,538.00	(470,280.00)	-20.4%
Communications		5900	261,745.00	261,745.00	34,581.34	264,758.00	(3,013.00)	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,209,438.00	4,209,438.00	1,632,689.53	4,839,643.00	(630,205.00)	-15.0%

76

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	22,781.94	72,782.00	(22,782.00)	-45.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	200,000.00	22,781.94	222,782.00	(22,782.00)	-11.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	35,710.00	35,710.00	0.00	52,000.00	(16,290.00)	-45.6%
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)			35,710.00	35,710.00	0.00	52,000.00	(16,290.00)	-45.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			39,354,391.00	39,354,391.00	10,735,895.76	39,914,922.00	(560,531.00)	-1.4%

77

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	544,500.00	544,500.00	250,000.00	447,468.00	97,032.00	17.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			544,500.00	544,500.00	250,000.00	447,468.00	97,032.00	17.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1.00	1.00	0.00	1.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			1.00	1.00	0.00	1.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(544,499.00)	(544,499.00)	(250,000.00)	(447,467.00)	(97,032.00)	-17.8%

78

Resource	Description	2021-22 Projected Year Totals
3212	Elementary and Secondary School Emergen	201,967.00
5640	Medi-Cal Billing Option	106,710.00
6266		320,439.00
6536	Special Ed: Dispute Prevention and Dispute	13,669.00
6537	Special Ed: Learning Recovery Support	61,511.00
7426	Expanded Learning Opportunities (ELO) Gra	10,412.00
8150	Ongoing & Major Maintenance Account (RM,	19,161.00
9010	Other Restricted Local	192,572.00
Total, Restricted Balance		<u>926,441.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	140,000.00	140,000.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	140,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	140,000.00	(140,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	140,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

80

2021-22 First Interim
Student Activity Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	110,797.00	110,797.00		110,797.00	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)			110,797.00	110,797.00		110,797.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,797.00	110,797.00		110,797.00		
2) Ending Balance, June 30 (E + F1e)			110,797.00	110,797.00		110,797.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	110,797.00	110,797.00		110,797.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

81

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)
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	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%
All Other Local Revenue		8699	0.00	0.00	0.00	140,000.00	140,000.00	New
TOTAL, REVENUES			0.00	0.00	0.00	140,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	140,000.00	(140,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	140,000.00	(140,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

82

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	140,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

83

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
8210	Student Activity Funds	110,797.00
Total, Restricted Balance		<u>110,797.00</u>

84

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,388.00	25,388.00	12,125.90	26,027.00	639.00	2.5%
5) TOTAL, REVENUES			25,388.00	25,388.00	12,125.90	26,027.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,388.00	25,388.00	13,013.00	26,027.00	(639.00)	-2.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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			25,388.00	25,388.00	13,013.00	26,027.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(887.10)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

85

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(887.10)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	134.73	135.00		135.00	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)			134.73	135.00		135.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134.73	135.00		135.00		
2) Ending Balance, June 30 (E + F1e)			134.73	135.00		135.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	134.73	135.00		135.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

86

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	17.90	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	25,388.00	25,388.00	12,108.00	26,027.00	639.00	2.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,388.00	25,388.00	12,125.90	26,027.00	639.00	2.5%
TOTAL, REVENUES			25,388.00	25,388.00	12,125.90	26,027.00		

87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

78

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,388.00	25,388.00	13,013.00	26,027.00	(639.00)	-2.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,388.00	25,388.00	13,013.00	26,027.00	(639.00)	-2.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,388.00	25,388.00	13,013.00	26,027.00		

89

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

90

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	235,000.00	235,000.00	76,098.52	400,000.00	165,000.00	70.2%
3) Other State Revenue		8300-8599	25,000.00	25,000.00	5,467.65	30,000.00	5,000.00	20.0%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	(7,102.17)	8,000.00	(4,000.00)	-33.3%
5) TOTAL, REVENUES			272,000.00	272,000.00	74,464.00	438,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	372,058.00	372,058.00	114,864.73	379,616.00	(7,558.00)	-2.0%
3) Employee Benefits		3000-3999	220,591.00	220,591.00	59,736.98	217,269.00	3,322.00	1.5%
4) Books and Supplies		4000-4999	185,000.00	185,000.00	76,398.97	230,500.00	(45,500.00)	-24.6%
5) Services and Other Operating Expenditures		5000-5999	38,751.00	38,751.00	18,934.38	39,401.00	(650.00)	-1.7%
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			816,400.00	816,400.00	269,935.06	866,786.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(544,400.00)	(544,400.00)	(195,471.06)	(428,786.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	544,500.00	544,500.00	250,000.00	447,468.00	(97,032.00)	-17.8%
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			544,500.00	544,500.00	250,000.00	447,468.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	54,528.94	18,682.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	215.86	172.00		217.00	45.00	26.2%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215.86	172.00		217.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215.86	172.00		217.00		
2) Ending Balance, June 30 (E + F1e)			315.86	272.00		18,899.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	20,324.33	20,280.00		20,325.00		
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	6,131.62	6,132.00		6,132.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(26,140.09)	(26,140.00)		(7,558.00)		

93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	235,000.00	235,000.00	76,098.52	400,000.00	165,000.00	70.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			235,000.00	235,000.00	76,098.52	400,000.00	165,000.00	70.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	25,000.00	25,000.00	5,467.65	30,000.00	5,000.00	20.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,000.00	25,000.00	5,467.65	30,000.00	5,000.00	20.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	12,000.00	12,000.00	1,215.62	3,000.00	(9,000.00)	-75.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	172.55	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(8,490.34)	5,000.00	5,000.00	New
TOTAL, OTHER LOCAL REVENUE			12,000.00	12,000.00	(7,102.17)	8,000.00	(4,000.00)	-33.3%
TOTAL, REVENUES			272,000.00	272,000.00	74,464.00	438,000.00		

94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	271,216.00	271,216.00	87,362.62	278,774.00	(7,558.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	100,842.00	100,842.00	27,502.11	100,842.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			372,058.00	372,058.00	114,864.73	379,616.00	(7,558.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	85,239.00	85,239.00	25,007.09	85,239.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	28,463.00	28,463.00	7,937.90	28,463.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	95,870.00	95,870.00	24,467.26	95,870.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,576.00	4,576.00	518.86	1,860.00	2,716.00	59.4%
Workers' Compensation		3601-3602	6,443.00	6,443.00	1,805.87	5,837.00	606.00	9.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			220,591.00	220,591.00	59,736.98	217,269.00	3,322.00	1.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	26,000.00	26,000.00	8,076.51	26,500.00	(500.00)	-1.9%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Food		4700	155,000.00	155,000.00	68,322.46	200,000.00	(45,000.00)	-29.0%
TOTAL, BOOKS AND SUPPLIES			185,000.00	185,000.00	76,398.97	230,500.00	(45,500.00)	-24.6%

95

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,901.00	1,901.00	245.46	1,901.00	0.00	0.0%
Dues and Memberships		5300	350.00	350.00	250.00	500.00	(150.00)	-42.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	5,500.00	1,725.23	6,000.00	(500.00)	-9.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,500.00	18,500.00	3,697.89	18,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,500.00	12,500.00	13,015.80	12,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,751.00	38,751.00	18,934.38	39,401.00	(650.00)	-1.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			816,400.00	816,400.00	269,935.06	866,786.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	544,500.00	544,500.00	250,000.00	447,468.00	(97,032.00)	-17.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			544,500.00	544,500.00	250,000.00	447,468.00	(97,032.00)	-17.8%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			544,500.00	544,500.00	250,000.00	447,468.00		

97

Resource	Description	2021/22 Projected Year Totals
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reim	18,658.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursers	1,622.00
9010	Other Restricted Local	45.00
Total, Restricted Balance		<u>20,325.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	1,100.48	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	1,100.48	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	3,000.00	1,100.48	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	1,100.48	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	503,530.08	503,530.00		503,530.00	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)			503,530.08	503,530.00		503,530.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			503,530.08	503,530.00		503,530.00		
2) Ending Balance, June 30 (E + F1e)			506,530.08	506,530.00		506,530.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	506,530.08	506,530.00		506,530.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,100.48	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	1,100.48	3,000.00	0.00	0.0%
TOTAL REVENUES			3,000.00	3,000.00	1,100.48	3,000.00		

101

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

102

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

103

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

104

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	12,595.22	40,000.00	10,000.00	33.3%
5) TOTAL, REVENUES			30,000.00	30,000.00	12,595.22	40,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	30,000.00	12,595.22	40,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

105

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	30,000.00	12,595.22	40,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,763,021.39	0.00		5,763,021.00	5,763,021.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,763,021.39	0.00		5,763,021.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,763,021.39	0.00		5,763,021.00		
2) Ending Balance, June 30 (E + F1e)			5,793,021.39	30,000.00		5,803,021.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
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	5,793,021.39	30,000.00		5,803,021.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

106

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	12,595.22	40,000.00	10,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	12,595.22	40,000.00	10,000.00	33.3%
TOTAL, REVENUES			30,000.00	30,000.00	12,595.22	40,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

107

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

108

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	477.71	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	477.71	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	477.71	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

109

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	477.71	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	218,577.38	218,577.00	218,577.00	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)				218,577.38	218,577.00	218,577.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				218,577.38	218,577.00	218,577.00		
2) Ending Balance, June 30 (E + F1e)				220,577.38	220,577.00	220,577.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	220,577.38	220,577.00	220,577.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

110

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	2,000.00	2,000.00	477.71	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	477.71	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	477.71	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

112

2021-22 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	1,154.15	4,600.00	0.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	1,154.15	4,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,600.00	4,600.00	1,162.34	6,600.00	(2,000.00)	-43.5%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	10,940.89	15,000.00	(15,000.00)	New
6) Capital Outlay		6000-6999	358,036.00	358,036.00	0.00	341,036.00	17,000.00	4.7%
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			362,636.00	362,636.00	12,103.23	362,636.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(358,036.00)	(358,036.00)	(10,949.08)	(358,036.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

113

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(358,036.00)	(358,036.00)	(10,949.08)	(358,036.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	540,189.23	540,159.00		540,189.00	30.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,189.23	540,159.00		540,189.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,189.23	540,159.00		540,189.00		
2) Ending Balance, June 30 (E + F1e)			182,153.23	182,123.00		182,153.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	182,153.23	182,123.00		182,153.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

114

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,600.00	4,600.00	1,154.15	4,600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,600.00	4,600.00	1,154.15	4,600.00	0.00	0.0%
TOTAL REVENUES			4,600.00	4,600.00	1,154.15	4,600.00		

115

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	374.55	2,000.00	(2,000.00)	New
Noncapitalized Equipment		4400	4,600.00	4,600.00	787.79	4,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,600.00	4,600.00	1,162.34	6,600.00	(2,000.00)	-43.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	10,940.89	15,000.00	(15,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	10,940.89	15,000.00	(15,000.00)	New

116

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	358,036.00	358,036.00	0.00	341,036.00	17,000.00	4.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			358,036.00	358,036.00	0.00	341,036.00	17,000.00	4.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			362,636.00	362,636.00	12,103.23	362,636.00		

117

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

118

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	182,153.00
Total, Restricted Balance		<u>182,153.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,000.00	105,000.00	124,257.95	105,000.00	0.00	0.0%
5) TOTAL, REVENUES			105,000.00	105,000.00	124,257.95	105,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	6,000.00	(6,000.00)	New
6) Capital Outlay		6000-6999	105,000.00	105,000.00	0.00	99,000.00	6,000.00	5.7%
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			105,000.00	105,000.00	0.00	105,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	124,257.95	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	124,257.95	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,300,563.22	1,300,563.00		1,300,563.00	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)			1,300,563.22	1,300,563.00		1,300,563.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,300,563.22	1,300,563.00		1,300,563.00		
2) Ending Balance, June 30 (E + F1e)			1,300,563.22	1,300,563.00		1,300,563.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			1,300,563.18	1,300,563.00		1,300,563.00		
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	0.04	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

121

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	2,984.39	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	100,000.00	100,000.00	121,273.56	100,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,000.00	105,000.00	124,257.95	105,000.00	0.00	0.0%
TOTAL, REVENUES			105,000.00	105,000.00	124,257.95	105,000.00		

122

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	6,000.00	(6,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	6,000.00	(6,000.00)	New

123

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	105,000.00	105,000.00	0.00	99,000.00	6,000.00	5.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			105,000.00	105,000.00	0.00	99,000.00	6,000.00	5.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			105,000.00	105,000.00	0.00	105,000.00		

124

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

125

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	1,300,563.00
Total, Restricted Balance		<u>1,300,563.00</u>

126

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	4,400.68	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	4,400.68	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	20,000.00	(20,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	50,000.00	(50,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	70,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	4,400.68	(55,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

127

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	15,000.00	4,400.68	(55,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,013,559.29	2,013,559.00		2,013,559.00	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)			2,013,559.29	2,013,559.00		2,013,559.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,013,559.29	2,013,559.00		2,013,559.00		
2) Ending Balance, June 30 (E + F1e)			2,028,559.29	2,028,559.00		1,958,559.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			348,831.14	348,831.00		298,831.00		
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	1,679,728.15	1,679,728.00		1,659,728.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

128

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	4,400.68	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	4,400.68	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	4,400.68	15,000.00		

129

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	20,000.00	(20,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	20,000.00	(20,000.00)	New

130

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	50,000.00	(50,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	70,000.00		

131

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

132

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	298,831.00
Total, Restricted Balance		<u>298,831.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,080.46	1,080.46	1,048.60	1,048.60	(31.86)	-3%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	48.50	48.50	48.50	48.50	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,128.96	1,128.96	1,097.10	1,097.10	(31.86)	-3%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,128.96	1,128.96	1,097.10	1,097.10	(31.86)	-3%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

134

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

135

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

	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
			July	August	September	October	November	December	January	February
A. BEGINNING CASH			12,818,183.03	10,503,966.13	7,787,619.98	4,958,752.68	2,323,922.33	2,525,338.16	15,761,047.85	12,801,519.62
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		90,346.00	90,346.00	151,850.00		0.00	62,762.00	35,789.00	
Property Taxes	8020-8079						3,272,720.10	16,069,092.89	354,411.51	987,917.56
Miscellaneous Funds	8080-8099						0.00		3,347.06	
Federal Revenue	8100-8299		18,072.00	143,250.00		58,288.20	0.00	12,395.10	36,286.16	
Other State Revenue	8300-8599				77,575.89	75,180.00	45,577.35	98,013.85		
Other Local Revenue	8600-8799		11,195.40	(3,022.10)	168,453.47	17,077.00	9,071.37	29,896.71	51,521.16	5,830.26
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			119,613.40	230,573.90	397,879.36	150,545.20	3,327,368.82	16,272,160.55	481,354.89	993,747.82
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		198,682.88	1,512,037.51	1,498,479.61	1,517,398.60	1,505,262.73	1,522,294.29	1,563,077.08	1,531,480.56
Classified Salaries	2000-2999		211,261.29	391,168.81	376,360.23	382,988.41	418,503.37	418,021.34	416,813.07	410,711.20
Employee Benefits	3000-3999		193,480.08	751,366.72	741,876.20	717,371.51	816,505.08	787,745.31	798,329.72	790,384.48
Books and Supplies	4000-4999		85,871.72	288,368.78	112,769.58	100,942.36	198,056.24	124,654.66	199,460.14	64,773.30
Services	5000-5999		383,884.30	301,664.92	520,652.16	426,488.15	239,385.97	277,536.45	560,486.07	487,671.70
Capital Outlay	6000-6599			17,250.00		5,531.94	47,308.26	122,816.31	4,355.19	4,355.19
Other Outgo	7000-7499									0.00
Interfund Transfers Out	7600-7629				250,000.00			131,057.63		
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,073,180.27	3,261,856.74	3,500,137.78	3,150,720.97	3,225,021.65	3,384,125.99	3,542,521.27	3,224,603.13
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(37,388.00)								
Accounts Receivable	9200-9299	(1,146,056.86)	50,037.59	188,934.17	347,268.00	229,382.00		236,587.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	(25,435.36)					0.00			
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,208,880.22)	50,037.59	188,934.17	347,268.00	229,382.00	0.00	236,587.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(1,445,221.03)	1,410,687.62	(126,002.52)	73,876.88	(135,963.42)	(99,068.66)	(111,088.13)	(101,638.15)	(107,470.57)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	(1,221.66)								
SUBTOTAL		(1,446,442.69)	1,410,687.62	(126,002.52)	73,876.88	(135,963.42)	(99,068.66)	(111,088.13)	(101,638.15)	(107,470.57)
<u>Nonoperating</u>										
Suspense Clearing	9910	237,562.47	(1,360,650.03)	314,936.69	273,391.12	365,345.42	99,068.66	347,675.13	101,638.15	107,470.57
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			(2,314,216.90)	(2,716,346.15)	(2,828,867.30)	(2,634,830.35)	201,415.83	13,235,709.69	(2,959,528.23)	(2,123,384.74)
F. ENDING CASH (A + E)			10,503,966.13	7,787,619.98	4,958,752.68	2,323,922.33	2,525,338.16	15,761,047.85	12,801,519.62	10,678,134.88
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

137

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		10,678,134.88	9,216,115.34	18,465,736.25	16,293,048.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	79,937.00	20,168.00	9,765.00	213,423.00	93,937.00		848,323.00	848,323.00
Property Taxes	8020-8079	1,302,733.05	11,757,352.22	235,945.81	840,026.86			34,820,200.00	34,820,200.00
Miscellaneous Funds	8080-8099		182,360.00	101,396.33	552,716.61			839,820.00	839,820.00
Federal Revenue	8100-8299	312,873.27	286,798.60	13,715.92	519,580.75			1,401,260.00	1,401,260.00
Other State Revenue	8300-8599	94,290.50	3,980.19	561,263.10	1,653,914.12			2,609,795.00	2,609,795.00
Other Local Revenue	8600-8799	1,638.87	43,697.52	18,483.30	21,593.04			375,436.00	375,436.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,791,472.69	12,294,356.53	940,569.46	3,801,254.38	93,937.00	0.00	40,894,834.00	40,894,834.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,527,741.64	1,526,687.90	1,564,245.38	1,839,842.81			17,307,230.99	17,307,231.00
Classified Salaries	2000-2999	408,426.96	415,292.81	475,909.32	665,153.18			4,990,609.99	4,990,610.00
Employee Benefits	3000-3999	790,619.07	790,131.29	802,421.64	2,644,824.91			10,625,056.01	10,625,056.00
Books and Supplies	4000-4999	99,398.72	173,616.54	120,782.79	309,301.17	64,377.30		1,877,600.00	1,877,600.00
Services	5000-5999	460,354.64	247,909.58	317,243.10	616,365.96			4,839,643.00	4,839,643.00
Capital Outlay	6000-6599	(28,814.10)	45,000.00		4,979.81			222,782.60	222,782.00
Other Outgo	7000-7499			28,022.54	23,977.46			52,000.00	52,000.00
Interfund Transfers Out	7600-7629				66,410.37			447,468.00	447,468.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,257,726.93	3,198,638.12	3,308,624.77	6,170,855.67	64,377.30	0.00	40,362,390.59	40,362,390.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				(17,388.00)			(17,388.00)	
Accounts Receivable	9200-9299		51,638.00		(1,102,934.55)			912.21	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330		(2,629.27)	(8,724.27)	(8,503.90)			(19,857.44)	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	49,008.73	(8,724.27)	(1,128,826.45)	0.00	0.00	(36,333.23)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(4,234.70)	(104,893.77)	(204,092.30)	(517,568.91)			(27,456.63)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690				(16,996.00)			(16,996.00)	
SUBTOTAL		(4,234.70)	(104,893.77)	(204,092.30)	(534,564.91)	0.00	0.00	(44,452.63)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		4,234.70	153,902.50	195,368.03	(594,261.54)	0.00	0.00	8,119.40	
E. NET INCREASE/DECREASE (B - C + D)									
		(1,462,019.54)	9,249,620.91	(2,172,687.28)	(2,963,862.83)	29,559.70	0.00	540,562.81	532,444.00
F. ENDING CASH (A + E)									
		9,216,115.34	18,465,736.25	16,293,048.97	13,329,186.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								13,358,745.84	

138

	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
			July	August	September	October	November	December	January	February
A. BEGINNING CASH			13,329,186.14	12,346,685.27	9,414,908.00	6,175,262.11	3,146,152.34	3,268,157.92	16,225,873.63	13,132,748.43
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		90,346.00	90,346.00	151,850.00			62,762.00	35,789.00	
Property Taxes	8020-8079						3,305,447.30	16,069,092.89	357,955.63	997,796.74
Miscellaneous Funds	8080-8099								3,347.06	
Federal Revenue	8100-8299		18,072.00	143,250.00		58,288.20		10,456.80	30,611.86	
Other State Revenue	8300-8599				77,575.89	75,180.00	35,512.26	76,368.93		
Other Local Revenue	8600-8799		11,195.40	(3,022.10)	60,000.00	17,077.00	4,461.70	14,704.52	10,585.06	2,867.58
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			119,613.40	230,573.90	289,425.89	150,545.20	3,345,421.26	16,233,385.14	438,288.61	1,000,664.32
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		198,682.88	1,512,037.51	1,498,479.61	1,517,398.60	1,497,512.12	1,514,456.00	1,555,028.79	1,523,594.97
Classified Salaries	2000-2999		211,261.29	391,168.81	376,360.23	382,988.41	425,093.62	424,604.00	423,376.69	417,178.74
Employee Benefits	3000-3999		222,414.08	780,300.72	770,810.20	746,305.51	901,589.89	841,918.32	870,852.32	873,923.71
Books and Supplies	4000-4999		85,871.72	159,929.21	112,769.58	100,942.36	171,387.32	107,869.50	172,602.18	251,777.82
Services	5000-5999		383,884.30	301,664.92	520,652.16	426,488.15	217,215.12	251,832.27	508,576.37	442,505.74
Capital Outlay	6000-6599			17,250.00	0.00	5,531.94	10,617.61	0.00	977.46	0.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629				250,000.00	0.00		134,989.34	0.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,102,114.27	3,162,351.17	3,529,071.78	3,179,654.97	3,223,415.68	3,275,669.43	3,531,413.81	3,508,980.98
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(982,500.87)	(2,931,777.27)	(3,239,645.89)	(3,029,109.77)	122,005.58	12,957,715.71	(3,093,125.20)	(2,508,316.66)
F. ENDING CASH (A + E)			12,346,685.27	9,414,908.00	6,175,262.11	3,146,152.34	3,268,157.92	16,225,873.63	13,132,748.43	10,624,431.77
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

139

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		10,624,431.77	9,095,718.56	18,243,656.92	15,706,208.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	79,937.00	20,168.00	9,795.00	307,390.00			848,383.00	848,323.00
Property Taxes	8020-8079	1,315,760.38	11,874,925.74	238,305.27	1,009,118.06			35,168,402.01	35,168,402.00
Miscellaneous Funds	8080-8099		182,360.00	101,396.33	552,716.61			839,820.00	839,820.00
Federal Revenue	8100-8299	312,873.27	241,950.06	11,571.07	355,062.73			1,182,135.99	1,182,136.00
Other State Revenue	8300-8599	73,467.82	3,101.23	437,316.37	1,254,937.51			2,033,460.01	2,033,460.00
Other Local Revenue	8600-8799	1,638.87	21,492.37	9,090.90	34,564.70			184,656.00	184,656.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,783,677.34	12,343,997.40	807,474.94	3,513,789.61	0.00	0.00	40,256,857.01	40,256,797.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,519,875.29	1,518,826.98	1,556,191.08	1,806,032.18			17,218,116.01	17,218,116.00
Classified Salaries	2000-2999	414,858.53	421,832.50	483,403.55	697,071.63			5,069,198.00	5,069,198.00
Employee Benefits	3000-3999	873,923.71	873,923.71	884,925.26	2,714,850.57			11,355,738.00	11,355,738.00
Books and Supplies	4000-4999	86,014.36	150,238.50	104,518.99	120,853.47			1,624,775.01	1,624,775.00
Services	5000-5999	417,718.66	224,949.31	287,861.47	408,068.54			4,391,417.01	4,391,417.00
Capital Outlay	6000-6599		6,288.04		9,334.95			50,000.00	50,000.00
Other Outgo	7000-7499			28,022.54	23,977.46			52,000.00	52,000.00
Interfund Transfers Out	7600-7629				75,902.66			460,892.00	460,892.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,312,390.55	3,196,059.04	3,344,922.89	5,856,091.46	0.00	0.00	40,222,136.03	40,222,136.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)									
		(1,528,713.21)	9,147,938.36	(2,537,447.95)	(2,342,301.85)	0.00	0.00	34,720.98	34,661.00
F. ENDING CASH (A + E)									
		9,095,718.56	18,243,656.92	15,706,208.97	13,363,907.12				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								13,363,907.12	

140

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	40,362,390.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,911,773.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	287,250.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	222,782.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	447,468.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	247,262.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,204,762.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	428,786.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				37,674,641.00

191

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,104.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		34,125.58
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	34,458,795.33	30,522.60
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	34,458,795.33	30,522.60
B. Required effort (Line A.2 times 90%)	31,012,915.80	27,470.34
C. Current year expenditures (Line I.E and Line II.B)	37,674,641.00	34,125.58
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

142

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

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

142

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,173,856.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 31,446,227.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.73%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

144

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,022,203.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	361,755.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	141,830.45
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,555,788.45
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,555,788.45

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,051,848.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,960,897.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,570,656.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	527,805.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	287,250.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	858,158.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	37,143.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,660,594.55
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	140,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	26,027.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	666,786.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	37,787,164.55

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 6.76%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 6.76%

145

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,555,788.45</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>129,695.28</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.78%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.78%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

146

Approved indirect cost rate: 7.78%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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147

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	35,668,523.00	0.98%	36,016,725.00	0.64%	36,247,592.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	249,371.00	0.00%	249,371.00	0.00%	249,371.00
4. Other Local Revenues	8600-8799	116,678.00	-18.87%	94,656.00	0.00%	94,656.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,817,726.00)	2.00%	(3,894,081.00)	3.00%	(4,010,903.00)
6. Total (Sum lines A1 thru A5c)		32,216,846.00	0.78%	32,466,671.00	0.35%	32,580,716.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,129,063.00		15,372,043.00
b. Step & Column Adjustment				242,980.00		307,441.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		(663,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,129,063.00	1.61%	15,372,043.00	-2.31%	15,016,484.00
2. Classified Salaries						
a. Base Salaries				3,619,384.00		3,836,910.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				72,388.00		76,738.00
d. Other Adjustments				145,138.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,619,384.00	6.01%	3,836,910.00	2.00%	3,913,648.00
3. Employee Benefits	3000-3999	7,540,759.00	9.68%	8,270,781.00	2.14%	8,448,028.00
4. Books and Supplies	4000-4999	1,153,875.00	2.65%	1,184,453.00	2.36%	1,212,406.00
5. Services and Other Operating Expenditures	5000-5999	3,262,022.00	2.65%	3,348,466.00	2.36%	3,427,489.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	447,468.00	3.00%	460,892.00	3.00%	474,719.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,204,571.00	4.23%	32,525,545.00	0.06%	32,544,774.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,012,275.00		(58,874.00)		35,942.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,174,350.00		12,186,625.00		12,127,751.00
2. Ending Fund Balance (Sum lines C and D1)		12,186,625.00		12,127,751.00		12,163,693.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,643,094.00		3,643,094.00		3,643,094.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,210,854.00		1,206,664.00		1,222,261.00
2. Unassigned/Unappropriated	9790	7,312,677.00		7,257,993.00		7,278,338.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,186,625.00		12,127,751.00		12,163,693.00

148

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,210,854.00		1,206,664.00		1,222,261.00
c. Unassigned/Unappropriated	9790	7,312,677.00		7,257,993.00		7,278,338.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,803,021.00		5,803,021.00		5,803,021.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		14,326,552.00		14,267,678.00		14,303,620.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See 2021-22 First Interim Report - Board packet for full assumptions.						

149

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	839,820.00	0.00%	839,820.00	0.00%	839,820.00
2. Federal Revenues	8100-8299	1,401,260.00	-15.64%	1,182,136.00	0.23%	1,184,882.00
3. Other State Revenues	8300-8599	2,360,424.00	-24.42%	1,784,089.00	0.00%	1,784,089.00
4. Other Local Revenues	8600-8799	258,758.00	-65.22%	90,000.00	0.00%	90,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,817,727.00	2.00%	3,894,081.00	3.00%	4,010,903.00
6. Total (Sum lines A1 thru A5c)		8,677,989.00	-10.23%	7,790,126.00	1.53%	7,909,694.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,178,168.00		1,846,073.00
b. Step & Column Adjustment				44,041.00		36,921.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(376,136.00)		400,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,178,168.00	-15.25%	1,846,073.00	23.67%	2,282,994.00
2. Classified Salaries						
a. Base Salaries				1,371,226.00		1,232,288.00
b. Step & Column Adjustment				24,163.00		24,646.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(163,101.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,371,226.00	-10.13%	1,232,288.00	2.00%	1,256,934.00
3. Employee Benefits	3000-3999	3,084,297.00	0.02%	3,084,957.00	4.48%	3,223,175.00
4. Books and Supplies	4000-4999	723,725.00	-39.16%	440,322.00	-15.31%	372,898.00
5. Services and Other Operating Expenditures	5000-5999	1,577,621.00	-33.89%	1,042,951.00	-3.04%	1,011,265.00
6. Capital Outlay	6000-6999	222,782.00	-77.56%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,157,819.00	-15.96%	7,696,591.00	6.51%	8,197,266.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(479,830.00)		93,535.00		(287,572.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,406,271.00		926,441.00		1,019,976.00
2. Ending Fund Balance (Sum lines C and D1)		926,441.00		1,019,976.00		732,404.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	926,441.00		1,019,976.00		732,404.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		926,441.00		1,019,976.00		732,404.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See 2021-22 First Interim Report - Board Agenda package for full assumptions.						

151

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	36,508,343.00	0.95%	36,856,545.00	0.63%	37,087,412.00
2. Federal Revenues	8100-8299	1,401,260.00	-15.64%	1,182,136.00	0.23%	1,184,882.00
3. Other State Revenues	8300-8599	2,609,795.00	-22.08%	2,033,460.00	0.00%	2,033,460.00
4. Other Local Revenues	8600-8799	375,436.00	-50.82%	184,656.00	0.00%	184,656.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1.00	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,894,835.00	-1.56%	40,256,797.00	0.58%	40,490,410.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,307,231.00		17,218,116.00
b. Step & Column Adjustment				287,021.00		344,362.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(376,136.00)		(263,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,307,231.00	-0.51%	17,218,116.00	0.47%	17,299,478.00
2. Classified Salaries						
a. Base Salaries				4,990,610.00		5,069,198.00
b. Step & Column Adjustment				24,163.00		24,646.00
c. Cost-of-Living Adjustment				72,388.00		76,738.00
d. Other Adjustments				(17,963.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,990,610.00	1.57%	5,069,198.00	2.00%	5,170,582.00
3. Employee Benefits	3000-3999	10,625,056.00	6.88%	11,355,738.00	2.78%	11,671,203.00
4. Books and Supplies	4000-4999	1,877,600.00	-13.47%	1,624,775.00	-2.43%	1,585,304.00
5. Services and Other Operating Expenditures	5000-5999	4,839,643.00	-9.26%	4,391,417.00	1.08%	4,438,754.00
6. Capital Outlay	6000-6999	222,782.00	-77.56%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	447,468.00	3.00%	460,892.00	3.00%	474,719.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		40,362,390.00	-0.35%	40,222,136.00	1.29%	40,742,040.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		532,445.00		34,661.00		(251,630.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,580,621.00		13,113,066.00		13,147,727.00
2. Ending Fund Balance (Sum lines C and D1)		13,113,066.00		13,147,727.00		12,896,097.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	926,441.00		1,019,976.00		732,404.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,643,094.00		3,643,094.00		3,643,094.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,210,854.00		1,206,664.00		1,222,261.00
2. Unassigned/Unappropriated	9790	7,312,677.00		7,257,993.00		7,278,338.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,113,066.00		13,147,727.00		12,896,097.00

152

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,210,854.00		1,206,664.00		1,222,261.00
c. Unassigned/Unappropriated	9790	7,312,677.00		7,257,993.00		7,278,338.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,803,021.00		5,803,021.00		5,803,021.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		14,326,552.00		14,267,678.00		14,303,620.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		35.49%		35.47%		35.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,097.10		1,097.10		1,097.10
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		40,362,390.00		40,222,136.00		40,742,040.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		40,362,390.00		40,222,136.00		40,742,040.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,210,871.70		1,206,664.08		1,222,261.20
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,210,871.70		1,206,664.08		1,222,261.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

153

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	447,468.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					447,468.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

154

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	447,468.00	447,468.00		

155

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	1,129.00	1,097.10		
Charter School		0.00		
Total ADA	1,129.00	1,097.10	-2.8%	Not Met
1st Subsequent Year (2022-23)				
District Regular	1,129.00	1,097.10		
Charter School				
Total ADA	1,129.00	1,097.10	-2.8%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	1,129.00	1,097.10		
Charter School				
Total ADA	1,129.00	1,097.10	-2.8%	Not Met

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)

Estimated funded ADA is lower in 2021-22 at First Interim due to lower district enrollments.

156

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	1,187	1,150		
Charter School				
Total Enrollment	1,187	1,150	-3.1%	Not Met
1st Subsequent Year (2022-23)				
District Regular	1,187	1,150		
Charter School				
Total Enrollment	1,187	1,150	-3.1%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	1,187	1,150		
Charter School				
Total Enrollment	1,187	1,150	-3.1%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District is experiencing a decline in enrollment as projected in demographic studies conducted in prior years; also the Pandemic and local wildfires have contributed.

157

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	1,202	1,267	
Charter School			
Total ADA/Enrollment	1,202	1,267	94.9%
Second Prior Year (2019-20)			
District Regular	1,177	1,243	
Charter School			
Total ADA/Enrollment	1,177	1,243	94.7%
First Prior Year (2020-21)			
District Regular	1,129	1,187	
Charter School	0		
Total ADA/Enrollment	1,129	1,187	95.1%
		Historical Average Ratio:	94.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.4%

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	1,097	1,150		
Charter School	0			
Total ADA/Enrollment	1,097	1,150	95.4%	Met
1st Subsequent Year (2022-23)				
District Regular	1,078	1,150		
Charter School				
Total ADA/Enrollment	1,078	1,150	93.7%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,078	1,150		
Charter School	0			
Total ADA/Enrollment	1,078	1,150	93.7%	Met

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

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

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

Explanation:
(required if NOT met)

159

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 (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2021-22)	34,381,705.00		
1st Subsequent Year (2022-23)	34,381,705.00	36,016,725.00	4.8%	Not Met
2nd Subsequent Year (2023-24)	34,381,705.00	36,247,592.00	5.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Property taxes at the J-29 P-1 certification for 2021-22 came in approximately 1.54% higher compared with 2020-21. John Tuteur, Napa County Assessor-Recorder-Clerk, advised Napa County basic aid districts that they can now budget for a 1% growth in 2022-23 and 2023-24.

159

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)	22,429,205.05	26,445,198.79	84.8%
Second Prior Year (2019-20)	24,104,687.19	28,093,572.39	85.8%
First Prior Year (2020-21)	24,282,932.30	28,281,662.14	85.9%
Historical Average Ratio:			85.5%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.5% to 88.5%	82.5% to 88.5%	82.5% to 88.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	26,289,206.00	30,757,103.00	85.5%	Met
1st Subsequent Year (2022-23)	27,479,734.00	32,064,653.00	85.7%	Met
2nd Subsequent Year (2023-24)	27,378,160.00	32,070,055.00	85.4%	Met

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

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

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

Explanation:
(required if NOT met)

160

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	2,650,780.00	1,401,260.00	-47.1%	Yes
1st Subsequent Year (2022-23)	566,838.00	1,182,136.00	108.5%	Yes
2nd Subsequent Year (2023-24)	566,838.00	1,184,882.00	109.0%	Yes

Explanation:
(required if Yes)

Unearned revenue for Resources 3213 and 3214 budgeted in 2021-22 and 2022-23 instead of 2020-21.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	2,577,069.00	2,609,795.00	1.3%	No
1st Subsequent Year (2022-23)	1,845,841.00	2,033,460.00	10.2%	Yes
2nd Subsequent Year (2023-24)	1,845,571.00	2,033,460.00	10.2%	Yes

Explanation:
(required if Yes)

Increase in subsequent years is due to STRS on-behalf budgeted increase of \$187,619.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	184,656.00	375,436.00	103.3%	Yes
1st Subsequent Year (2022-23)	184,656.00	184,656.00	0.0%	No
2nd Subsequent Year (2023-24)	184,656.00	184,656.00	0.0%	No

Explanation:
(required if Yes)

Local revenue is budgeted as received; and thus only re-occurring revenue is budgeted in 2021-22 and beyond.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	1,641,077.00	1,877,600.00	14.4%	Yes
1st Subsequent Year (2022-23)	1,611,558.00	1,624,775.00	0.8%	No
2nd Subsequent Year (2023-24)	1,611,716.00	1,585,304.00	-1.6%	No

Explanation:
(required if Yes)

Increase in 2021-22 due primarily to budget adjustments in COVID-19 funds and local donations accounts.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	4,209,438.00	4,839,643.00	15.0%	Yes
1st Subsequent Year (2022-23)	3,921,891.00	4,391,417.00	12.0%	Yes
2nd Subsequent Year (2023-24)	3,953,122.00	4,438,754.00	12.3%	Yes

Explanation:
(required if Yes)

Increase in 2021-22 due primarily to budget adjustments in COVID-19 funds and local donations accounts. Budgeted more in services for transportation until classified positions are filled.

161

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	5,412,505.00	4,386,491.00	-19.0%	Not Met
1st Subsequent Year (2022-23)	2,597,335.00	3,400,252.00	30.9%	Not Met
2nd Subsequent Year (2023-24)	2,597,065.00	3,402,998.00	31.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	5,850,515.00	6,717,243.00	14.8%	Not Met
1st Subsequent Year (2022-23)	5,533,449.00	6,016,192.00	8.7%	Not Met
2nd Subsequent Year (2023-24)	5,564,838.00	6,024,058.00	8.3%	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: Unearned revenue for Resources 3213 and 3214 budgeted in 2021-22 and 2022-23 instead of 2020-21.
Federal Revenue
(linked from 6A
if NOT met)

Explanation: Increase in subsequent years is due to STRS on-behalf budgeted increase of \$187,619.
Other State Revenue
(linked from 6A
if NOT met)

Explanation: Local revenue is budgeted as recieved; and thus only re-occurring revenue is budgeted in 2021-22 and beyond.
Other Local Revenue
(linked from 6A
if NOT met)

- 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: Increase in 2021-22 due primarily to budget adjustments in COVID-19 funds and local donations accounts.
Books and Supplies
(linked from 6A
if NOT met)

Explanation: Increase in 2021-22 due primarily to budget adjustments in COVID-19 funds and local donations accounts. Budgeted more in services for transportation until classified positions are filled.
Services and Other Exps
(linked from 6A
if NOT met)

162

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	1,210,872.00	1,160,000.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,153,071.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

163

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	35.5%	35.5%	35.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	11.8%	11.8%	11.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	1,012,275.00	31,204,571.00	N/A	Met
1st Subsequent Year (2022-23)	(58,874.00)	32,525,545.00	0.2%	Met
2nd Subsequent Year (2023-24)	35,942.00	32,544,774.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

164

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		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2021-22)	13,113,066.00		Met
1st Subsequent Year (2022-23)	13,147,727.00		Met
2nd Subsequent Year (2023-24)	12,896,097.00		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)	13,329,186.14		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,097	1,097	1,097
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	40,362,390.00	40,222,136.00	40,742,040.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	40,362,390.00	40,222,136.00	40,742,040.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,210,871.70	1,206,664.08	1,222,261.20
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,210,871.70	1,206,664.08	1,222,261.20

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,210,854.00	1,206,664.00	1,222,261.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,312,677.00	7,257,993.00	7,278,338.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	5,803,021.00	5,803,021.00	5,803,021.00
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)	14,326,552.00	14,267,678.00	14,303,620.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	35.49%	35.47%	35.11%
District's Reserve Standard (Section 10B, Line 7):	1,210,871.70	1,206,664.08	1,222,261.20
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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:

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:

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:

168

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 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(3,920,122.00)	(3,817,726.00)	-2.6%	(102,396.00)	Met
1st Subsequent Year (2022-23)	(4,057,326.00)	(3,894,081.00)	-4.0%	(163,245.00)	Met
2nd Subsequent Year (2023-24)	(4,250,049.00)	(4,010,903.00)	-5.6%	(239,146.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	544,500.00	447,468.00	-17.8%	(97,032.00)	Not Met
1st Subsequent Year (2022-23)	560,835.00	460,892.00	-17.8%	(99,943.00)	Not Met
2nd Subsequent Year (2023-24)	577,660.00	474,719.00	-17.8%	(102,941.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions based on projected totals required to balance restricted budgets.

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)

169

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Continued federal and state meal waivers are resulting in more revenue for the Food Services program, requiring less of a contribution.

- 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)

170

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase in annual payments is covered by the General Obligation Bond debt service as shown in the repayment schedule.

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

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

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

No

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

Explanation:
(Required if Yes)

172

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	6,397,378.00	6,257,609.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	188,861.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	6,397,378.00	6,068,748.00

	Actuarial	Actuarial
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jul 01, 2018	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)	395,904.00	264,167.00
1st Subsequent Year (2022-23)	395,904.00	264,167.00
2nd Subsequent Year (2023-24)	395,904.00	264,167.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	288,864.00	302,814.00
1st Subsequent Year (2022-23)	288,864.00	317,955.00
2nd Subsequent Year (2023-24)	288,864.00	333,853.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	234,671.00	252,814.00
1st Subsequent Year (2022-23)	234,671.00	265,455.00
2nd Subsequent Year (2023-24)	234,671.00	278,728.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	21	21
1st Subsequent Year (2022-23)	21	21
2nd Subsequent Year (2023-24)	21	21

4. Comments:

173

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

174

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?
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	95.2	95.8	95.8	95.8

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:

175

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)

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since 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:

--	--	--

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

176

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	50.5	52.8	52.8	52.8

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)?			

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

177

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

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

178

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	16.5	17.0	17.0	17.0

- 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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

179

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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.

190

ADDITIONAL FISCAL INDICATORS

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

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

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

- 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)

Item A6: District pays up to the cost of Kaiser for single, two-party, or family coverage.

End of School District First Interim Criteria and Standards Review

181

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28-66290-0000000

First Interim
 2021-22 Original Budget
 Technical Review Checks

Saint Helena Unified

Napa County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	3212	0	0000	0000	9740		1,918,352.00

Explanation: Fund 13 (Cafeteria Fund) will be balanced at 2021-22 Second Interim.

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	NEG. EFB
13	5310	-26,140.09

Explanation: Fund 13 (Cafeteria Fund) will be balanced at 2021-22 Second Interim

Total of negative resource balances for Fund 13 -26,140.09

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-26,140.09

Explanation: Fund 13 (Cafeteria Fund) will be balanced at 2021-22 Second Interim.

182

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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

Saint Helena Unified

Napa County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
<u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>

01-3212-0-0000-0000-9740	3212	9740	1,918,352.00
Explanation: Res. 32xx not valid at the time of the 2021-22 Original Budget adoption.			

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	NEG. EFB
13	5310	-26,140.00
Explanation: Fund 13 (Cafeteria Fund) will be balanced at 2021-22 Second Interim.		

Total of negative resource balances for Fund 13	-26,140.00
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-26,140.00

Explanation: Fund 13 (Cafeteria Fund) will be balanced at the time of the 2021-22 Second Interim.

184

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

185

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28-66290-0000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Saint Helena Unified

Napa County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

EXCEPTION

FUND	RESOURCE	NEG. EFB
13	5310	-7,558.00
Explanation: Fund 13 (Cafeteria Fund) will be balanced at the time of the 2021-22 Second Interim.		
Total of negative resource balances for Fund 13		-7,558.00

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	9790	-7,558.00
Explanation: Fund 13 (Cafeteria Fund) will be balanced at the time of the 2021-22 Second Interim.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

186

SACS2021ALL Financial Reporting Software - 2021.2.0
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First Interim
2021-22 Actuals to Date
Technical Review Checks

Saint Helena Unified

Napa County

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.