

**Agenda**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**RESCHEDULED REGULAR MEETING OF THE BOARD OF TRUSTEES**  
**BOARD ROOM – 300 B Street**  
**March 14, 2022**  
**6:30 p.m. Closed Session**  
**7:00 p.m. Estimated Open Session**

District LCAP Goals

- ❖ Goal 1 – Biggs Unified will provide conditions of learning that will develop College and Career Ready students. Priority 1, 2 and 7.
- ❖ Goal 2 – Biggs Unified will plan programs, develop plans, and provide data from assessments that will maximize pupil outcomes. Priority 4 & 8.
- ❖ Goal 3 – Biggs Unified will promote students engagement and a school culture conducive to learning. Priority 3, 5 and 6.

**OPEN SESSION**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF MINUTES**

Pgs. 4-6      A. February 2, 2022 Regular Meeting

**CLOSED SESSION**

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
4. Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)
5. Litigation; Pursuant to Government Code Section 54956.9

If Closed Session is not completed before 7:00 p.m., it will resume immediately following the open session/regular meeting.

**RECONVENE TO OPEN SESSION**

- 6. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION**
- 7. PARENT ASSOCIATIONS REPORTS**
- 8. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS**

## 9. PUBLIC COMMENT

Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

## 10. REPORTS (Pursuant to the Brown Act: Gov. Code 854950 et.seq. - Reports are limited to announcements or brief descriptions of individual activities)

- A. ELEMENTARY SCHOOL PRINCIPAL'S REPORT:
- B. HIGH SCHOOL PRINCIPAL'S REPORT:
- C. M/O/T AND FOOD SERVICE REPORT:
- D. SUPERINTENDENT'S REPORT:
  - 1. FPM Review
  - 2. Consider Board meeting date change
- E. CHIEF BUSINESS OFFICERS REPORT:
  - 1. Independent Annual 2021-2022 Audit Report – *Under separate cover*
  - 2. Second Interim Budget
- F. BOARD MEMBER REPORTS:

Pgs. 7-117

## 11. CONSENT AGENDA

All matters listed under the Consent Agenda are routine and will be acted upon by one motion and vote. If an item needs further clarification and/or discussion, it may be removed from the Consent portion of the agenda and then be acted upon as a separate item.

- Pg. 118 A. Approve Inter-district Agreement Request(s) for the 2021/2022 and 2022/2023 school years

## 12. ACTION ITEMS

- A. Accept request to void the third year of contract with Independent Audit Consultant Stephen Roatch Accountancy Corp.
- B. Adopt the 2021-2022 Audit Certification
- Pg. 119 C. Approve Pool Salary Schedule Change to Meet Federal Minimum Wage Requirement
- D. Approve Second Interim Budget

- Pgs. 120-124 E. Adopt the Following New or Updated Board Policies (BP), Admin. Regulations (AR) and Exhibits (E):

BP 0420.42 – Philosophy, Goals, Objectives and Comprehensive Plans – Charter School Renewal – update

BP/AR 1312.3 – Community Relations – Uniform Complaint Procedures – update

AR 3515.6 – Business and Noninstructional Operations – Criminal Background Check for Contractors

AR 4217.3 - Personnel – Layoff/Rehire – add

AR 5125 – Students – Student Records – update

AR 5145.3 – Students – Nondiscrimination/Harassment – updated

BP/AR 5148.2 – Students – Before/After School Programs – add

BP/AR 6112 – Instruction – School Day - updated

BP/AR 6143 - Instruction – Courses of Study – update

BP/AR 6158 – Instruction – Independent Study - update

BP 6170.1 – Instruction – Transitional Kindergarten - update

BB 9320 – Board Bylaws – Meetings and Notices - update

Pgs. 125-126 F. Adopt Resolution 2021/2022 #9 – Intent to Layoff Certificated Positions

Pgs. 127-129 G. Accept Sunshine Articles for CSEA Negotiations for 2022/2023

### **13. PERSONNEL ACTION**

- A. Accept Resignation of Nicholas Grubiss as Special Education Resource Teacher at Biggs Elementary effective 06/03/2021
- B. Accept Resignation of Kiersten Scannell as Multi Subject Teacher at Biggs Elementary effective 06/03/2021
- C. Approve Elementary School Principal LaQuita Ulrich’s Contract for the 2022-2023 school year
- D. Approve High School Principal Tyler Rutledge’s Contract for the 2022-2023 school year
- E. Approve Hiring Brian Harrison as Head Varsity Football Coach for the 2022/2023 season
- F. Approve Hiring Chaz McKiernan as a Temporary Grounds/Custodian effective 02/22/2022
- G. Approve Hiring Jane Little as Pool Manager for the 2022 Summer Season
- H. Approve John Strattard for the Pool Supervisor Stipend position for the 2022 Summer Season

### **14. INFORMATION**

- A. LCAP Update

### **15. FUTURE ITEMS FOR DISCUSSION**

### **16. ADJOURNMENT**

Notice to the Public: Please contact the Superintendent’s Office at 868-1281 ext. 250 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request.

Minutes  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**REGULAR MEETING OF THE BOARD OF TRUSTEES**  
**February 2, 2022**

**OPEN SESSION**

**CALL TO ORDER** – President Phillips called the meeting to order at 6:30 p.m.

**ROLL CALL - Board members present:** Jonna Phillips, Linda Brown, Kathryn Sheppard and America Navarro were present. Dennis Slusser was not present.

**PLEDGE OF ALLEGIANCE** – President Phillips lead the Pledge of Allegiance.

**APPROVAL OF AGENDA**

The Board approved the agenda as presented. MSCU (Brown/Navarro) 4/1

Phillips – Aye                      Slusser – Absent                      Navarro – Aye                      Brown – Aye                      Sheppard – Aye

**APPROVAL OF MINUTES**

The Board approved the minutes from the January 12, 2022 regular Board meeting as written. MSCU (Sheppard/Navarro) 4/1

Phillips – Aye                      Slusser – Absent                      Navarro – Aye                      Brown – Aye                      Sheppard – Aye

The Board adjourned into Closed Session at 6:32 pm

**CLOSED SESSION**

1. **Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957**
2. **Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957**
3. **Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957**
4. **Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)**
5. **Litigation; Pursuant to Government Code Sections 54956.9**

Closed Session was adjourned at 7:22 pm and reconvened to Open Session.

Staff Present: Doug Kaelin, Superintendent and Donna Cyr, Admin. Assist. & HR Director

**ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION** – President Phillips announced that no action was taken in closed session.

**PARENT ASSOCIATIONS REPORTS** – No parent reports.

**CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS -** No report for CSEA or BUTA.

**PUBLIC COMMENT:** No public comments.

**REPORTS:**

ELEMENTARY SCHOOL PRINCIPAL’S REPORT:

Superintendent Kaelin gave the report:

- Celebrated the 100<sup>th</sup> Day of School yesterday.
- Held another Pancake breakfast for the students. Students loved it.
- Prepping for Spring events.
- Looking at alternatives for Shady Creek for next year. It’s too late to do anything this year.

HIGH SCHOOL PRINCIPAL’S REPORT:

Superintendent Kaelin gave the report:

- HS ASB held a very successful Basketball Homecoming. King and Queen were Ovia Cammon and Katie Silva.
- FFA/Ag Program – Congratulations to Ashley Rudd, Cody Roles, Marcella Munanui, Zonah Headley and Kenneth Goforth for being Biggs FFA State Degree recipients. Our first field day is Feb. 4<sup>th</sup> in Arbuckle and Chico State is Feb. 12<sup>th</sup>, UC Davis is March 5<sup>th</sup> and Modesto Junior College Field Day is March 19<sup>th</sup>. Students are excited.
- FFA Week is coming up the last week in February. The Floral class is very busy making arrangements for Butte County Farm Bureau Dinner and Valentine day arrangements. Overall month is booked solid with events.
- Ag Boosters are looking for new members. Next meeting is Wed. Feb. 9<sup>th</sup> at 7pm.
- Athletics – Basketball teams are wrapping up league play with Friday, Feb. 11<sup>th</sup> being home game against Portola. This will be Senior Night. Girls Wrestling finished 6<sup>th</sup> place out of 17 teams at the Northern Section Girls Wrestling Championship. Sierrah Swanson finished 1<sup>st</sup> which improves her overall record to 16 – 4. Congratulation Sierrah.
- Academic Decathlon – the team competed in the Essay and subject matter competitions and did very well. We are practicing for this week’s speaking and interviewing competition.
- New literacy coach, Nick has been engaging with the teachers on campus. He has been very helpful

M/O/T/, FOOD SERVICE and SUPERINTENDENT’S REPORT:

Superintendent Kaelin gave the report:

- We are still dealing with issues being short staffed in M/O/T.
- Finished fencing the softball field and installed the backstop. Working on home plate.
- The new Baseball coach is doing great.
- The grant for the A/C units - starting the project next week.
- Going to start pulling all the plans and reports for the LCAP and ESSR to review and monitor them better.

BOARD MEMBER REPORTS: Nothing from the Board

**CONSENT AGENDA**

The Board approved the Consent Agenda Item A. MSCU (Sheppard/Brown) 4/1

Phillips – Aye	Slusser – Absent	Navarro – Aye	Brown – Aye	Sheppard – Aye
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- A. Approve Inter-District Transfers for the 2021-2022 and 2022-2023 school years

**ACTION ITEMS**

The Board approved Action Items A - D. MSCU (Sheppard/Navarro) 4/1

Phillips – Aye	Slusser – Absent	Navarro – Aye	Brown – Aye	Sheppard – Aye
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- A. Approve Annual Certification of Temporary Athletic Team Coaches

This certification is done annually. The Board is certifying to the State Board of Education that the walk-on coaches have been properly certified. Administration assures the Board that all coaches have been hired according to the Title 5 regulations. The Superintendent recommends approval.

- B. Approve School Accountability Report Cards (SARC) for each school:
  - Biggs High School
  - Biggs Elementary School
  - Richvale Elementary School
- C. Approve Agreement with Harris School Solutions for 2022-2023 Cafeteria POS Site License for \$3,083.19
- D. Approve Updated Safety Plan for Biggs Elementary School, Biggs High School and Richvale Elementary School

**PERSONNEL ACTION**

The Board approved Personnel Action Items A – C. MSCU (Brown/Navarro) 4/1

Phillips – Aye                      Slusser – Absent                      Navarro – Aye                      Brown – Aye                      Sheppard – Aye

- A. Approve hiring Michele Roles as Head Cheer Coach for the 2022/2023 season
- B. Approve hiring Amie Little and Katie Carr as walk on Cheer Coaches for the 2022/2023 season
- C. Approve hiring Brian Harrison and Steve Williams as BES Middle School Basketball Coaches for the 2022 Spring season

**INFORMATION ITEMS –**

- A. Schedule "Night of the Stars" event – After discussion of schedules two tentative dates are May 18<sup>th</sup> & May 19<sup>th</sup>.
- B. Board Scholarship – The Board will offer a scholarship again this year.

**FUTURE ITEMS FOR DISCUSSION - None**

**The Board adjourned into Closed Session at 7:47 pm**

**Closed Session was adjourned at 8:16 pm and reconvened to Open Session.**

**ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION –** President Phillips announced that no action was taken in closed session.

**ADJOURNMENT – 8:18 p.m.**

**MINUTES APPROVED AND ADOPTED:**

\_\_\_\_\_

Presiding President

\_\_\_\_\_

Date

Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.

**Biggs Unified School District**  
**2021-22 Second Interim Report and Multiyear Fiscal Projection**  
**As of January 31, 2022**  
Presented March 2, 2022

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

**Changes Since First Interim Reporting:** Per the Department of Finance bulletins, forecasted revenues significantly improved since the 2021-22 state enacted budget, which translated to increased general fund revenue projections of approximately \$28.7 billion from 2020-21 through 2022-23. The increased revenue projections resulted in the 2020-21 Proposition 98 guarantee increasing by \$2.5 billion and the 2021-22 Proposition 98 guarantee increasing by \$5.4 billion that lead to a combined three-year increase of approximately \$16.1 billion from the 2021-22 enacted state budget and 2021 Budget Act. The Proposition 98 guarantee for 2022-23 is \$102 billion, which is up by \$8.2 billion from the 2021 Budget Act. While Proposition 98 funding is determined by the Test 1 formula (38.01% of state general fund revenues), the 2022-23 Governor's proposal increases that percentage to 38.35% (approximate increase of \$640 million) to accommodate increased transitional kindergarten (TK) enrollment. An additional \$383 million is also proposed in order to add a classroom instructor to every TK class. Lastly, deposits into the Public School System Stabilization Account are estimated to total \$6.74 billion, which is an increase of \$2.2 billion above the amount presented in the 2021 Budget Act.

**Local Control Funding Formula (LCFF):** The budget proposes a cost-of-living-adjustment (COLA) of 5.33% to the LCFF resulting in total LCFF funding increasing to \$70.5 billion. Illustrated below is a comparison of the projected LCFF COLAs from the May Revision, which LEAs used to develop their initial 2021-22 budget though the latest economic indicators:

Description	2021-22	2022-23	2023-24
<b>LCFF COLAs (May Revision)</b>	5.07% (Includes 20-21 2.31% COLA + 1%)	2.48%	3.11%
<b>LCFF COLAs (Enacted Budget)</b>	5.07% (Includes 20-21 2.31% COLA + 1%)	2.48%	3.11%
<b>LCFF COLAs (22-23 Gov. Proposal)</b>	5.07% (Includes 20-21 2.31% COLA + 1%)	5.33%	3.61%

In addition to the increased COLAs for 2022-23 and 2023-24, the Governor's proposal includes \$1.2 billion to amend the LCFF calculation beginning with 2022-23, which will allow districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years' ADA. Currently, the budget does not propose providing the declining ADA formula adjustment for charter schools or county offices of education.

## Additional Major Governor's Budget Proposal Components

Budget Component	Description
<b>Expanded Learning Opportunities Program (ELO-P)</b>	<ul style="list-style-type: none"> <li>• Additional \$3.4B of on-going funding (\$4.4B after including 21-22 ongoing funding) for access to comprehensive learning for unduplicated students in elementary schools by implementing before/after school opportunities to equal nine hours per day when combined with the regular instructional day with very low pupil to staff ratios. 30 expanded intersession nine hour days would also be required to be provided</li> <li>• \$937M of one-time funds to support ELO-P infrastructure</li> </ul>
<b>Special Education</b>	<ul style="list-style-type: none"> <li>• An additional \$500M in addition to the 5.33% COLA of ongoing funds to bring the AB602 funding amount from \$715/ADA to \$820/ADA               <ul style="list-style-type: none"> <li>○ Funding increase is accompanied with various policy changes (formula calculated at LEA level, cost pull consolidation, direct mental health funding to LEA, LCAP changes)</li> </ul> </li> <li>• \$65.5M in 22-23 and \$82.5M in 23-24 for the Department of Developmental Services and regional centers to strengthen transition process</li> </ul>
<b>School Nutrition</b>	<ul style="list-style-type: none"> <li>• Program will receive the 5.33% COLA</li> <li>• \$650M ongoing funds for universal meals program (every LEA must provide two free meals to every student) and \$486M one-time funds for kitchen upgrades (more fresh foods), Farm to School Program projects/network, and school breakfast/summer meal start-up &amp; expansion</li> </ul>
<b>College &amp; Career Pathways</b>	<ul style="list-style-type: none"> <li>• \$1.5B of one-time funding to support the development of pathway programs</li> <li>• \$545M of one-time funding to expand dual enrollment (\$500M), and higher education pathway development/partnerships (\$45M)</li> </ul>
<b>Early Literacy</b>	<ul style="list-style-type: none"> <li>• \$500M of one-time funds for high-needs schools to hire/train literacy coaches and reading specialists</li> <li>• \$200M of one-time funds to create/expand multi-lingual school/classroom libraries and \$62M for early identification tools</li> </ul>
<b>Educator Workforce</b>	<ul style="list-style-type: none"> <li>• \$54.4M of one-time funds towards teacher credential fee waivers; recruiting and integrated teacher preparation programs; and substitute flexibility</li> </ul>
<b>Transportation</b>	<ul style="list-style-type: none"> <li>• \$1.5B of one-time funds for electric school buses, charging stations, or other related needs</li> </ul>
<b>School Facilities</b>	<ul style="list-style-type: none"> <li>• \$1.3B of one-time general funds for school construction projects</li> <li>• \$30M of Prop 98 funds for the charter school facility grant program</li> <li>• Sell the remaining \$1.4B of Proposition 51 bonds</li> </ul>
<b>Child Care and Preschool</b>	<ul style="list-style-type: none"> <li>• \$824M for additional 36K childcare slots and \$373M for rate increases</li> <li>• \$25M relating to the Child Care Initiative Project</li> <li>• \$500M of one-time funds for the inclusive Early Education Expansion Program</li> <li>• \$309M to increase adjustment factors students with disabilities and dual language learners</li> </ul>

### **Independent Study**

The Governor's budget proposal includes changes to traditional independent study attendance accounting, which will allow LEAs to choose between traditional independent study and course-based independent study to create quality short-term and long-term remote instruction models that best serve the needs of their students that include the following aspects. The proposal:

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

### **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program bond audit
- Currently, LEAs are allowed to exclude the following programs from their calculation of required contributions to routine restricted maintenance:
  - State pension on-behalf payments
  - ESSER I-III, GEER I & II (Includes respective federal ELO funding)
  - State supplemental meal reimbursements

**Biggs Unified School District is exempt from the RRMA requirement because of the small size of the district.**

### **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable
- **Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement**

Since the Proposition 98 reserve balance will be \$6.7 billion in 2021-22 (exceeding the minimum 3% threshold), LEAs will have the statutory reserve cap described above beginning 2022-23. Therefore, applicable school districts may need to spend down their reserves and/or commit funds.

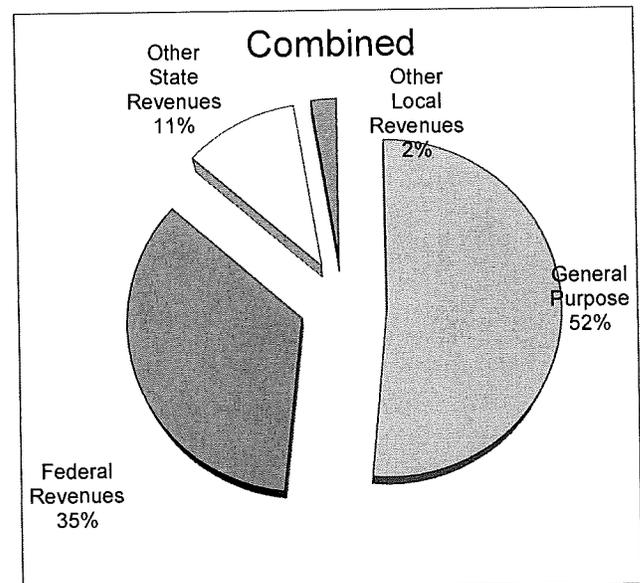
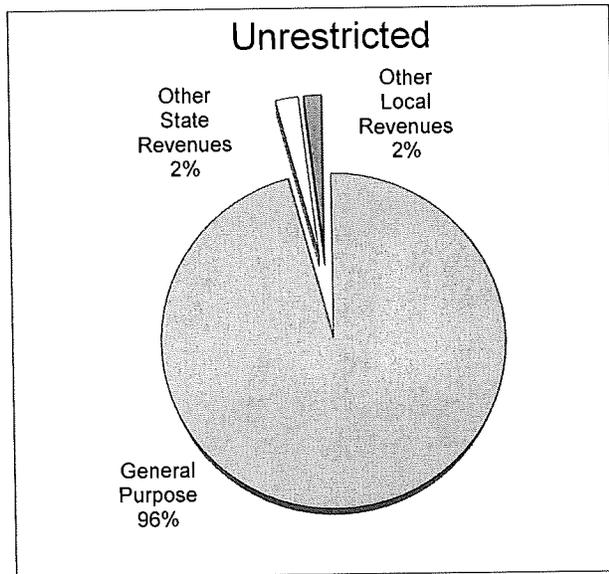
### **2021-22 Biggs Unified School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 484.16 (excludes COE ADA of 1).
  - Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 562.70.
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 61.93%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes,
- ❖ Mandated Cost Block Grant is \$32.79 for K-8 ADA and \$63.17 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$6,453,288	\$6,453,288
Federal Revenues	\$0	\$4,373,625
Other State Revenues	\$150,666	\$1,365,218
Other Local Revenues	\$118,100	\$306,549
<b>TOTAL</b>	<b>\$6,722,054</b>	<b>\$12,498,680</b>



**Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2021-22. The amounts will be revised throughout the year based on information received from the State.

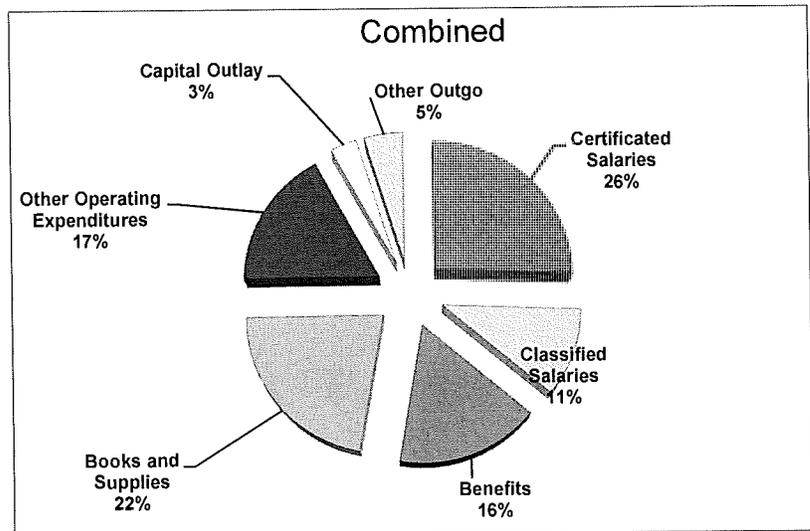
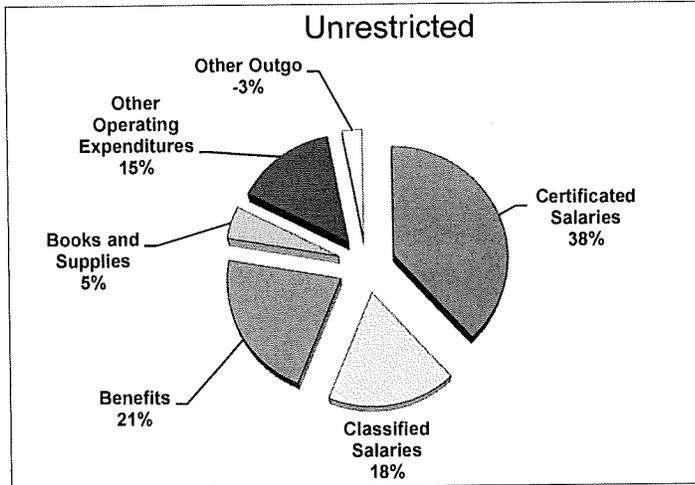
<b>Education Protection Account (EPA) Budget 2021-22 Fiscal Year</b>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>BUDGETED EPA REVENUES:</b>	
<i>Estimated EPA Funds</i>	\$937,493
<b>BUDGETED EPA EXPENDITURES:</b>	
<i>Certificated Instructional Salaries</i>	\$745,374
<i>Certificated Instructional Benefits</i>	\$289,065
<b>TOTAL</b>	<b>\$1,034,439</b>
<b>ENDING BALANCE</b>	<b>-\$96,946</b>

### Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 82.5% of the District's unrestricted budget, and approximately 52.75% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,378,254	\$3,260,287
Classified Salaries	\$1,110,918	\$1,356,852
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,337,832	\$2,101,740
Books and Supplies	\$296,750	\$2,813,445
Other Operating Expenditures	\$904,781	\$2,189,794
Capital Outlay	\$0	\$416,446
Other Outgo	\$116,000	\$598,070
<b>TOTAL</b>	<b>\$6,144,535</b>	<b>\$12,736,634</b>

Following is a graphical representation of expenditures by percentage:



**General Fund Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$802,704
Restricted Maintenance Account	\$0
Agriculture Vocational Education	\$0
<b>TOTAL CONTRIBUTIONS</b>	<b>\$802,704</b>

**General Fund Summary**

The District's 2021-22 General Fund projects a total operating deficit of \$460 thousand resulting in an estimated ending fund balance of \$2.8 million. The components of the District's fund balance are as follows: restricted programs - \$109K and unassigned - \$2.7 million. Illustrated below is a detail description of the fund balance components.

## Cash Flow

The District is anticipating having positive monthly cash balances during the 2021-22 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

## Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2020-21	Est. Net Change	2021-22
GENERAL (UNRESTRICTED & RESTRICTED)	\$3,183,971	(\$430,473)	\$2,753,498
CAFETERIA FUND	(\$18,837)	\$0	(\$18,837)
DEFERRED MAINTENANCE	\$0	\$0	\$0
SPECIAL RESERVE-NON CAPITAL	\$628,710	\$0	\$628,710
CAPITAL FACILITIES	\$1,882	\$0	\$1,882
STATE FACILITIES FUNDING	\$458,307	\$0	\$458,307
<b>TOTAL</b>	<b>\$4,254,032</b>	<b>(\$430,473)</b>	<b>\$3,823,559</b>

## Multiyear Projection

### *General Planning Factors:*

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2020-21	2021-22	2022-23	2023-24
<b>Dept of Finance Statutory COLA</b>	2.31%	1.70%	5.33%	3.61%
<b>Local Control Funding Formula COLA</b>	0.00%	5.07%	5.33%	3.61%
<b>STRS Employer Rates</b>	16.15%	16.92%	19.10%	19.10%
<b>PERS Employer Rates (22-23 &amp; 23-24 rates are likely to be less per new PERS actuarial study)</b>	20.70%	22.91%	26.10%	27.10%
<b>SUI Employer Rates</b>	0.05%	0.50%	0.50%	0.50%
<b>Lottery – Unrestricted per ADA</b>	\$170	\$163	\$163	\$163
<b>Lottery – Prop. 20 per ADA</b>	\$74	\$65	\$65	\$65
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$32.18	\$32.79	\$34.54	\$35.79
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$61.94	\$63.17	\$66.54	\$68.94
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$16.86	\$17.21	\$18.13	\$18.78
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$46.87	\$47.84	\$50.39	\$52.21
<b>State Preschool Full-Day Reimbursement Rate</b>	\$49.85	\$51.87	\$54.63	\$56.60
<b>State Preschool Part-Day Reimbursement Rate</b>	\$30.87	\$32.12	\$33.83	\$35.05
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo			

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

***Revenue Assumptions:***

Per enrollment trends, the District continues to decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. The State revenue is expected to decrease due to the reduction of various program revenues.

***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 1.69% each year. Classified step costs are expected to increase by 1% each year.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease for 2021-22 primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant.

***Estimated Ending Fund Balances:***

During 2022-23, the District estimates that the General Fund is projected to deficit spend by \$927K resulting in an ending General Fund balance of approximately \$1.8 million.

During 2023-24, the District estimates that the General Fund is projected to deficit spend by \$911K resulting in an ending General Fund balance of \$922K.

***Conclusion:***

The multi-year projection supports that the District will be able to meet its financial obligations for the current and two subsequent years, but is currently projecting that it may not be able to meet its financial obligations after second subsequent year (2023-24). Therefore, the Biggs Unified School District certifies that its financial condition is positive for the current year and two subsequent years but at risk of being qualified after 2023-24. A qualified certification states that based upon current projections, a district may not meet its financial obligations.

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the District remains fiscally solvent.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,495,909.00	6,453,288.00	4,444,821.21	6,453,288.00	0.00	0.0%
2) Federal Revenue		8100-8299	682,942.00	4,331,832.00	607,835.65	4,373,625.00	41,793.00	1.0%
3) Other State Revenue		8300-8599	959,650.00	896,087.00	713,121.23	1,365,218.00	469,131.00	52.4%
4) Other Local Revenue		8600-8799	253,013.00	300,309.00	239,035.26	306,549.00	6,240.00	2.1%
5) TOTAL, REVENUES			8,391,514.00	11,981,516.00	6,004,813.35	12,498,680.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,001,384.00	3,305,108.00	1,686,778.92	3,260,287.00	44,821.00	1.4%
2) Classified Salaries		2000-2999	1,282,672.00	1,368,646.00	734,329.83	1,356,852.00	11,794.00	0.9%
3) Employee Benefits		3000-3999	1,896,639.00	2,013,620.00	902,757.02	2,101,730.00	(88,110.00)	-4.4%
4) Books and Supplies		4000-4999	647,697.00	2,539,765.00	296,692.97	2,813,445.00	(273,680.00)	-10.8%
5) Services and Other Operating Expenditures		5000-5999	967,094.00	1,970,987.00	451,789.34	2,189,794.00	(218,807.00)	-11.1%
6) Capital Outlay		6000-6999	0.00	416,446.00	0.00	416,446.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	323,010.00	507,239.00	276,730.35	598,070.00	(90,831.00)	-17.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,118,496.00	12,121,811.00	4,349,078.43	12,736,624.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			273,018.00	(140,295.00)	1,655,734.92	(237,944.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	127,529.00	157,529.00	28,436.13	192,529.00	(35,000.00)	-22.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(127,529.00)	(157,529.00)	(28,436.13)	(192,529.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			145,489.00	(297,824.00)	1,627,298.79	(430,473.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,485,760.00	2,538,501.00		3,190,660.00	652,159.00	25.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,485,760.00	2,538,501.00		3,190,660.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,485,760.00	2,538,501.00		3,190,660.00		
2) Ending Balance, June 30 (E + F1e)			2,631,249.00	2,240,677.00		2,760,187.00		
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	100,229.00	77,711.00		109,233.00		
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	2,531,020.00	2,162,966.00		2,650,954.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment		8011	2,889,055.00	2,832,339.00	2,099,553.00	2,832,339.00	0.00	0.0%
State Aid - Current Year		8012	1,214,320.00	937,493.00	610,794.00	937,493.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	(69,973.00)	0.00	0.00	0.0%
State Aid - Prior Years								
Tax Relief Subventions		8021	37,148.00	33,719.00	4,925.93	33,719.00	0.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	2,288.00	2,319.00	0.00	2,319.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	3,009,369.00	3,169,654.00	1,845,816.61	3,169,654.00	0.00	0.0%
Secured Roll Taxes		8042	183,217.00	218,475.00	217,678.97	218,475.00	0.00	0.0%
Unsecured Roll Taxes		8043	4,246.00	4,510.00	2,785.20	4,510.00	0.00	0.0%
Prior Years' Taxes		8044	29,449.00	40,990.00	9,191.44	40,990.00	0.00	0.0%
Supplemental Taxes								
Education Revenue Augmentation Fund (ERAF)		8045	(873,183.00)	(786,211.00)	(280,894.94)	(786,211.00)	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)		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes								
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,495,909.00	6,453,288.00	4,439,877.21	6,453,288.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	4,944.00	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			6,495,909.00	6,453,288.00	4,444,821.21	6,453,288.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	107,459.00	105,622.00	0.00	108,651.00	3,029.00	2.9%
Special Education Discretionary Grants		8182	0.00	2,624.00	(1.00)	2,624.00	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	283,094.00	319,469.00	143,720.79	286,984.00	(32,485.00)	-10.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	25,000.00	26,538.00	6,635.00	26,498.00	(40.00)	-0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	25,410.00	34,640.00	11,838.71	23,333.00	(11,307.00)	-32.6%
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	241,979.00	3,842,939.00	445,642.15	3,925,535.00	82,596.00	2.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>682,942.00</b>	<b>4,331,832.00</b>	<b>607,835.65</b>	<b>4,373,625.00</b>	<b>41,793.00</b>	<b>1.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	180,519.00	192,806.00	100,922.14	186,796.00	(6,010.00)	-3.1%
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	23,241.00	23,241.00	23,966.00	66,575.00	43,334.00	186.5%
Lottery - Unrestricted and Instructional Mater:		8560	112,324.00	120,165.00	39,273.98	119,122.00	(1,043.00)	-0.9%
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	(19,846.00)	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	643,566.00	559,875.00	568,805.11	992,725.00	432,850.00	77.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>959,650.00</b>	<b>896,087.00</b>	<b>713,121.23</b>	<b>1,365,218.00</b>	<b>469,131.00</b>	<b>52.4%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,000.00	21,000.00	13,735.00	21,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	16,141.71	25,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	56,000.00	72,100.00	80,416.55	72,100.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	151,013.00	182,209.00	128,742.00	188,449.00	6,240.00	3.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>253,013.00</b>	<b>300,309.00</b>	<b>239,035.26</b>	<b>306,549.00</b>	<b>6,240.00</b>	<b>2.1%</b>
<b>TOTAL, REVENUES</b>			<b>8,391,514.00</b>	<b>11,981,516.00</b>	<b>6,004,813.35</b>	<b>12,498,680.00</b>	<b>517,164.00</b>	<b>4.3%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,459,456.00	2,695,075.00	1,332,605.74	2,648,400.00	46,675.00	1.7%
Certificated Pupil Support Salaries		1200	74,388.00	133,635.00	74,709.82	133,635.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	393,036.00	399,691.00	236,418.44	401,003.00	(1,312.00)	-0.3%
Other Certificated Salaries		1900	74,504.00	76,707.00	43,044.92	77,249.00	(542.00)	-0.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,001,384.00</b>	<b>3,305,108.00</b>	<b>1,686,778.92</b>	<b>3,260,287.00</b>	<b>44,821.00</b>	<b>1.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	249,924.00	279,852.00	162,070.17	305,758.00	(25,906.00)	-9.3%
Classified Support Salaries		2200	498,409.00	505,972.00	281,004.03	484,906.00	21,066.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	42,616.00	43,616.00	25,859.38	58,689.00	(15,073.00)	-34.6%
Clerical, Technical and Office Salaries		2400	361,478.00	369,609.00	214,888.91	436,464.00	(66,855.00)	-18.1%
Other Classified Salaries		2900	130,245.00	169,597.00	50,507.34	71,035.00	98,562.00	58.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,282,672.00</b>	<b>1,368,646.00</b>	<b>734,329.83</b>	<b>1,356,852.00</b>	<b>11,794.00</b>	<b>0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	733,921.00	882,332.00	265,399.91	903,831.00	(21,499.00)	-2.4%
PERS		3201-3202	258,961.00	297,862.00	153,431.04	330,684.00	(32,822.00)	-11.0%
OASDI/Medicare/Alternative		3301-3302	144,450.00	128,187.00	80,735.26	141,583.00	(13,396.00)	-10.5%
Health and Welfare Benefits		3401-3402	533,374.00	508,796.00	283,091.21	520,275.00	(11,479.00)	-2.3%
Unemployment Insurance		3501-3502	49,158.00	19,169.00	14,157.04	20,441.00	(1,272.00)	-6.6%
Workers' Compensation		3601-3602	114,867.00	114,890.00	69,263.51	122,392.00	(7,502.00)	-6.5%
OPEB, Allocated		3701-3702	59,241.00	59,718.00	35,083.25	59,718.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,667.00	2,666.00	1,595.80	2,806.00	(140.00)	-5.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,896,639.00</b>	<b>2,013,620.00</b>	<b>902,757.02</b>	<b>2,101,730.00</b>	<b>(88,110.00)</b>	<b>-4.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	213,500.00	440,000.00	99,254.35	444,819.00	(4,819.00)	-1.1%
Books and Other Reference Materials		4200	20,700.00	36,774.00	879.40	37,817.00	(1,043.00)	-2.8%
Materials and Supplies		4300	330,757.00	1,880,691.00	144,656.70	2,148,509.00	(267,818.00)	-14.2%
Noncapitalized Equipment		4400	82,740.00	182,300.00	51,902.52	182,300.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>647,697.00</b>	<b>2,539,765.00</b>	<b>296,692.97</b>	<b>2,813,445.00</b>	<b>(273,680.00)</b>	<b>-10.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	39,726.00	45,620.00	9,573.69	54,170.00	(8,550.00)	-18.7%
Dues and Memberships		5300	12,200.00	12,200.00	10,147.00	12,200.00	0.00	0.0%
Insurance		5400-5450	144,000.00	156,000.00	155,868.00	156,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	161,000.00	178,000.00	86,214.99	178,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,250.00	25,850.00	13,986.29	25,850.00	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	548,218.00	1,512,317.00	163,921.53	1,722,574.00	(210,257.00)	-13.9%
Communications		5900	36,700.00	41,000.00	12,077.84	41,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>967,094.00</b>	<b>1,970,987.00</b>	<b>451,789.34</b>	<b>2,189,794.00</b>	<b>(218,807.00)</b>	<b>-11.1%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	200,000.00	0.00	200,000.00	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	0.00	86,921.00	0.00	86,921.00	0.00	0.0%
Equipment Replacement		6500	0.00	129,525.00	0.00	129,525.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>416,446.00</b>	<b>0.00</b>	<b>416,446.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	30,753.00	72,136.00	46,575.00	59,267.00	12,869.00	17.8%
Payments to County Offices		7142	262,257.00	319,103.00	172,510.98	422,803.00	(103,700.00)	-32.5%
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	10,668.00	86,000.00	7,180.41	15,000.00	71,000.00	82.6%
Other Debt Service - Principal		7439	19,332.00	30,000.00	50,463.96	101,000.00	(71,000.00)	-236.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>323,010.00</b>	<b>507,239.00</b>	<b>276,730.35</b>	<b>598,070.00</b>	<b>(90,831.00)</b>	<b>-17.9%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,118,496.00</b>	<b>12,121,811.00</b>	<b>4,349,078.43</b>	<b>12,736,624.00</b>	<b>(614,813.00)</b>	<b>-5.1%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	127,529.00	157,529.00	28,436.13	192,529.00	(35,000.00)	-22.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>127,529.00</b>	<b>157,529.00</b>	<b>28,436.13</b>	<b>192,529.00</b>	<b>(35,000.00)</b>	<b>-22.2%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(127,529.00)</b>	<b>(157,529.00)</b>	<b>(28,436.13)</b>	<b>(192,529.00)</b>	<b>35,000.00</b>	<b>22.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,495,909.00	6,453,288.00	4,444,821.21	6,453,288.00	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	107,907.00	107,332.00	107,326.09	150,666.00	43,334.00	40.4%
4) Other Local Revenue		8600-8799	102,000.00	118,100.00	110,293.26	118,100.00	0.00	0.0%
5) TOTAL, REVENUES			6,705,816.00	6,678,720.00	4,662,440.56	6,722,054.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,494,071.00	2,470,368.00	1,349,335.14	2,378,254.00	92,114.00	3.7%
2) Classified Salaries		2000-2999	1,085,827.00	1,149,478.00	608,574.42	1,110,918.00	38,560.00	3.4%
3) Employee Benefits		3000-3999	1,347,525.00	1,279,730.00	737,640.19	1,337,832.00	(58,102.00)	-4.5%
4) Books and Supplies		4000-4999	180,050.00	259,550.00	106,835.67	296,750.00	(37,200.00)	-14.3%
5) Services and Other Operating Expenditures		5000-5999	686,892.00	907,362.00	441,796.27	904,781.00	2,581.00	0.3%
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	30,000.00	116,000.00	57,644.37	116,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(115,889.00)	(324,680.00)	0.00	(294,292.00)	(30,388.00)	9.4%
9) TOTAL, EXPENDITURES			5,708,476.00	5,857,808.00	3,301,826.06	5,850,243.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			997,340.00	820,912.00	1,360,614.50	871,811.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	127,529.00	157,529.00	28,436.13	192,529.00	(35,000.00)	-22.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(543,316.00)	(704,942.00)	0.00	(830,433.00)	(125,491.00)	17.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(670,845.00)	(862,471.00)	(28,436.13)	(1,022,962.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			326,495.00	(41,559.00)	1,332,178.37	(151,151.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,204,525.00	2,204,525.00		2,808,010.00	603,485.00	27.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,204,525.00	2,204,525.00		2,808,010.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,204,525.00	2,204,525.00		2,808,010.00		
2) Ending Balance, June 30 (E + F1e)			2,531,020.00	2,162,966.00		2,656,859.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,531,020.00	2,162,966.00		2,656,859.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment		8011	2,889,055.00	2,832,339.00	2,099,553.00	2,832,339.00	0.00	0.0%
State Aid - Current Year		8012	1,214,320.00	937,493.00	610,794.00	937,493.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	(69,973.00)	0.00	0.00	0.0%
State Aid - Prior Years								
Tax Relief Subventions		8021	37,148.00	33,719.00	4,925.93	33,719.00	0.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	2,288.00	2,319.00	0.00	2,319.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	3,009,369.00	3,169,654.00	1,845,816.61	3,169,654.00	0.00	0.0%
Secured Roll Taxes		8042	183,217.00	218,475.00	217,678.97	218,475.00	0.00	0.0%
Unsecured Roll Taxes		8043	4,246.00	4,510.00	2,785.20	4,510.00	0.00	0.0%
Prior Years' Taxes		8044	29,449.00	40,990.00	9,191.44	40,990.00	0.00	0.0%
Supplemental Taxes								
Education Revenue Augmentation Fund (ERAF)		8045	(873,183.00)	(786,211.00)	(280,894.94)	(786,211.00)	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)		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes								
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,495,909.00	6,453,288.00	4,439,877.21	6,453,288.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	4,944.00	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			6,495,909.00	6,453,288.00	4,444,821.21	6,453,288.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	23,241.00	23,241.00	23,966.00	66,575.00	43,334.00	186.5%
Lottery - Unrestricted and Instructional Materials		8560	84,666.00	84,091.00	40,026.76	84,091.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	43,333.33	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>107,907.00</b>	<b>107,332.00</b>	<b>107,326.09</b>	<b>150,666.00</b>	<b>43,334.00</b>	<b>40.4%</b>

2021-22 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	21,000.00	21,000.00	13,735.00	21,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	16,141.71	25,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	56,000.00	72,100.00	80,416.55	72,100.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>102,000.00</b>	<b>118,100.00</b>	<b>110,293.26</b>	<b>118,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,705,816.00</b>	<b>6,678,720.00</b>	<b>4,662,440.56</b>	<b>6,722,054.00</b>	<b>43,334.00</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	2,085,692.00	2,018,296.00	1,090,647.21	1,924,978.00	93,318.00	4.6%
Certificated Pupil Support Salaries		1200	74,388.00	77,133.00	38,222.81	77,133.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	333,991.00	374,939.00	220,465.12	376,143.00	(1,204.00)	-0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,494,071.00</b>	<b>2,470,368.00</b>	<b>1,349,335.14</b>	<b>2,378,254.00</b>	<b>92,114.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	53,079.00	60,684.00	36,314.76	59,824.00	860.00	1.4%
Classified Support Salaries		2200	498,409.00	505,972.00	281,004.03	484,908.00	21,066.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	42,616.00	43,616.00	25,859.38	58,689.00	(15,073.00)	-34.6%
Clerical, Technical and Office Salaries		2400	361,478.00	369,609.00	214,888.91	436,464.00	(66,855.00)	-18.1%
Other Classified Salaries		2900	130,245.00	169,597.00	50,507.34	71,035.00	98,562.00	58.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,085,827.00</b>	<b>1,149,478.00</b>	<b>608,574.42</b>	<b>1,110,918.00</b>	<b>38,560.00</b>	<b>3.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	369,189.00	384,789.00	217,289.98	394,002.00	(9,213.00)	-2.4%
PERS		3201-3202	200,595.00	205,940.00	118,229.58	232,630.00	(26,690.00)	-13.0%
OASDI/Medicare/Alternative		3301-3302	119,376.00	99,709.00	64,284.60	110,630.00	(10,921.00)	-11.0%
Health and Welfare Benefits		3401-3402	459,471.00	419,412.00	233,174.55	423,956.00	(4,544.00)	-1.1%
Unemployment Insurance		3501-3502	41,214.00	15,409.00	11,996.73	16,383.00	(974.00)	-6.3%
Workers' Compensation		3601-3602	96,222.00	92,248.00	56,094.40	97,881.00	(5,633.00)	-6.1%
OPEB, Allocated		3701-3702	59,241.00	59,718.00	35,083.25	59,718.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,217.00	2,505.00	1,487.10	2,632.00	(127.00)	-5.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,347,525.00</b>	<b>1,279,730.00</b>	<b>737,640.19</b>	<b>1,337,832.00</b>	<b>(58,102.00)</b>	<b>-4.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	13,500.00	20,000.00	9,196.66	21,000.00	(1,000.00)	-5.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	159,250.00	232,250.00	97,639.01	268,450.00	(36,200.00)	-15.6%
Noncapitalized Equipment		4400	7,300.00	7,300.00	0.00	7,300.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>180,050.00</b>	<b>259,550.00</b>	<b>106,835.67</b>	<b>296,750.00</b>	<b>(37,200.00)</b>	<b>-14.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	28,550.00	30,550.00	5,904.61	32,150.00	(1,600.00)	-5.2%
Dues and Memberships		5300	11,700.00	11,700.00	10,147.00	11,700.00	0.00	0.0%
Insurance		5400-5450	144,000.00	156,000.00	155,868.00	156,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	161,000.00	178,000.00	86,214.99	178,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,250.00	25,850.00	13,986.29	25,850.00	0.00	0.0%
Transfers of Direct Costs		5710	1,302.00	4,181.00	0.00	0.00	4,181.00	100.0%
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	281,390.00	463,081.00	159,189.01	463,081.00	0.00	0.0%
Communications		5900	33,700.00	38,000.00	10,486.37	38,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>686,892.00</b>	<b>907,362.00</b>	<b>441,796.27</b>	<b>904,781.00</b>	<b>2,581.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	10,668.00	86,000.00	7,180.41	15,000.00	71,000.00	82.6%
Other Debt Service - Principal		7439	19,332.00	30,000.00	50,463.96	101,000.00	(71,000.00)	-236.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>30,000.00</b>	<b>116,000.00</b>	<b>57,644.37</b>	<b>116,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(115,889.00)	(324,680.00)	0.00	(294,292.00)	(30,388.00)	9.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(115,889.00)</b>	<b>(324,680.00)</b>	<b>0.00</b>	<b>(294,292.00)</b>	<b>(30,388.00)</b>	<b>9.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,708,476.00</b>	<b>5,857,808.00</b>	<b>3,301,826.06</b>	<b>5,850,243.00</b>	<b>7,565.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	127,529.00	157,529.00	28,436.13	192,529.00	(35,000.00)	-22.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>127,529.00</b>	<b>157,529.00</b>	<b>28,436.13</b>	<b>192,529.00</b>	<b>(35,000.00)</b>	<b>-22.2%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(543,316.00)	(704,942.00)	0.00	(830,433.00)	(125,491.00)	17.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(543,316.00)</b>	<b>(704,942.00)</b>	<b>0.00</b>	<b>(830,433.00)</b>	<b>(125,491.00)</b>	<b>17.8%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(670,845.00)</b>	<b>(862,471.00)</b>	<b>(28,436.13)</b>	<b>(1,022,962.00)</b>	<b>(160,491.00)</b>	<b>18.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	682,942.00	4,331,832.00	607,835.65	4,373,625.00	41,793.00	1.0%
3) Other State Revenue		8300-8599	851,743.00	788,755.00	605,795.14	1,214,552.00	425,797.00	54.0%
4) Other Local Revenue		8600-8799	151,013.00	182,209.00	128,742.00	188,449.00	6,240.00	3.4%
5) TOTAL, REVENUES			1,685,698.00	5,302,796.00	1,342,372.79	5,776,626.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	507,313.00	834,740.00	337,443.78	882,033.00	(47,293.00)	-5.7%
2) Classified Salaries		2000-2999	196,845.00	219,168.00	125,755.41	245,934.00	(26,766.00)	-12.2%
3) Employee Benefits		3000-3999	549,114.00	733,890.00	165,116.83	763,898.00	(30,008.00)	-4.1%
4) Books and Supplies		4000-4999	467,647.00	2,280,215.00	189,857.30	2,516,695.00	(236,480.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	280,202.00	1,063,625.00	9,993.07	1,285,013.00	(221,388.00)	-20.8%
6) Capital Outlay		6000-6999	0.00	416,446.00	0.00	416,446.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	293,010.00	391,239.00	219,085.98	482,070.00	(90,831.00)	-23.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	115,889.00	324,680.00	0.00	294,292.00	30,388.00	9.4%
9) TOTAL, EXPENDITURES			2,410,020.00	6,264,003.00	1,047,252.37	6,886,381.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(724,322.00)	(961,207.00)	295,120.42	(1,109,755.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	543,316.00	704,942.00	0.00	830,433.00	125,491.00	17.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			543,316.00	704,942.00	0.00	830,433.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(181,006.00)	(256,265.00)	295,120.42	(279,322.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	281,235.00	333,976.00		382,650.00	48,674.00	14.6%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			281,235.00	333,976.00		382,650.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			281,235.00	333,976.00		382,650.00		
2) Ending Balance, June 30 (E + F1e)								
			100,229.00	77,711.00		103,328.00		
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	100,229.00	77,711.00		109,233.00		
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		(5,905.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	107,459.00	105,622.00	0.00	108,651.00	3,029.00	2.9%
Special Education Discretionary Grants		8182	0.00	2,624.00	(1.00)	2,624.00	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	283,094.00	319,469.00	143,720.79	286,984.00	(32,485.00)	-10.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	25,000.00	26,538.00	6,635.00	26,498.00	(40.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	25,410.00	34,640.00	11,838.71	23,333.00	(11,307.00)	-32.6%
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	241,979.00	3,842,939.00	445,642.15	3,925,535.00	82,596.00	2.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>682,942.00</b>	<b>4,331,832.00</b>	<b>607,835.65</b>	<b>4,373,625.00</b>	<b>41,793.00</b>	<b>1.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	180,519.00	192,806.00	100,922.14	186,796.00	(6,010.00)	-3.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Mater		8560	27,658.00	36,074.00	(752.78)	35,031.00	(1,043.00)	-2.9%
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	(19,846.00)	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	643,566.00	559,875.00	525,471.78	992,725.00	432,850.00	77.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>851,743.00</b>	<b>788,755.00</b>	<b>605,795.14</b>	<b>1,214,552.00</b>	<b>425,797.00</b>	<b>54.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmt		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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	151,013.00	182,209.00	128,742.00	188,449.00	6,240.00	3.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>151,013.00</b>	<b>182,209.00</b>	<b>128,742.00</b>	<b>188,449.00</b>	<b>6,240.00</b>	<b>3.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,685,698.00</b>	<b>5,302,796.00</b>	<b>1,342,372.79</b>	<b>5,776,626.00</b>	<b>473,830.00</b>	<b>8.9%</b>

2021-22 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, 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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	373,764.00	676,779.00	241,958.53	723,422.00	(46,643.00)	-6.9%
Certificated Pupil Support Salaries		1200	0.00	56,502.00	36,487.01	56,502.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	59,045.00	24,752.00	15,953.32	24,860.00	(108.00)	-0.4%
Other Certificated Salaries		1900	74,504.00	76,707.00	43,044.92	77,249.00	(542.00)	-0.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>507,313.00</b>	<b>834,740.00</b>	<b>337,443.78</b>	<b>882,033.00</b>	<b>(47,293.00)</b>	<b>-5.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	196,845.00	219,168.00	125,755.41	245,934.00	(26,766.00)	-12.2%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>196,845.00</b>	<b>219,168.00</b>	<b>125,755.41</b>	<b>245,934.00</b>	<b>(26,766.00)</b>	<b>-12.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	364,732.00	497,543.00	48,109.93	509,829.00	(12,286.00)	-2.5%
PERS		3201-3202	58,366.00	91,922.00	35,201.46	98,054.00	(6,132.00)	-6.7%
OASDI/Medicare/Alternative		3301-3302	25,074.00	28,478.00	16,450.66	30,953.00	(2,475.00)	-8.7%
Health and Welfare Benefits		3401-3402	73,903.00	89,384.00	49,916.66	96,319.00	(6,935.00)	-7.8%
Unemployment Insurance		3501-3502	7,944.00	3,760.00	2,160.31	4,058.00	(298.00)	-7.9%
Workers' Compensation		3601-3602	18,645.00	22,642.00	13,169.11	24,511.00	(1,869.00)	-8.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	450.00	161.00	108.70	174.00	(13.00)	-8.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>549,114.00</b>	<b>733,890.00</b>	<b>165,116.83</b>	<b>763,898.00</b>	<b>(30,008.00)</b>	<b>-4.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	200,000.00	420,000.00	90,057.69	423,819.00	(3,819.00)	-0.9%
Books and Other Reference Materials		4200	20,700.00	36,774.00	879.40	37,817.00	(1,043.00)	-2.8%
Materials and Supplies		4300	171,507.00	1,648,441.00	47,017.69	1,880,059.00	(231,618.00)	-14.1%
Noncapitalized Equipment		4400	75,440.00	175,000.00	51,902.52	175,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>467,647.00</b>	<b>2,280,215.00</b>	<b>189,857.30</b>	<b>2,516,695.00</b>	<b>(236,480.00)</b>	<b>-10.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,176.00	15,070.00	3,669.08	22,020.00	(6,950.00)	-46.1%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	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	(1,302.00)	(4,181.00)	0.00	0.00	(4,181.00)	100.0%
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	266,828.00	1,049,236.00	4,732.52	1,259,493.00	(210,257.00)	-20.0%
Communications		5900	3,000.00	3,000.00	1,591.47	3,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>280,202.00</b>	<b>1,063,625.00</b>	<b>9,993.07</b>	<b>1,285,013.00</b>	<b>(221,388.00)</b>	<b>-20.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	200,000.00	0.00	200,000.00	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	0.00	86,921.00	0.00	86,921.00	0.00	0.0%
Equipment Replacement		6500	0.00	129,525.00	0.00	129,525.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	416,446.00	0.00	416,446.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	30,753.00	72,136.00	46,575.00	59,267.00	12,869.00	17.8%
Payments to County Offices		7142	262,257.00	319,103.00	172,510.98	422,803.00	(103,700.00)	-32.5%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			293,010.00	391,239.00	219,085.98	482,070.00	(90,831.00)	-23.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	115,889.00	324,680.00	0.00	294,292.00	30,388.00	9.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			115,889.00	324,680.00	0.00	294,292.00	30,388.00	9.4%
<b>TOTAL, EXPENDITURES</b>			2,410,020.00	6,264,003.00	1,047,252.37	6,886,381.00	(622,378.00)	-9.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	543,316.00	704,942.00	0.00	830,433.00	125,491.00	17.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>543,316.00</b>	<b>704,942.00</b>	<b>0.00</b>	<b>830,433.00</b>	<b>125,491.00</b>	<b>17.8%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>543,316.00</b>	<b>704,942.00</b>	<b>0.00</b>	<b>830,433.00</b>	<b>(125,491.00)</b>	<b>17.8%</b>

2021-22 Second Interim  
Cafeteria 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)
<b>A. REVENUES</b>								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,725.00	223,725.00	93,871.97	223,725.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,000.00	17,000.00	55,413.49	17,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,500.00	12,500.00	(580.02)	12,500.00	0.00	0.0%
5) TOTAL, REVENUES			253,225.00	253,225.00	148,705.44	253,225.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	141,750.00	147,224.00	92,432.21	164,549.00	(17,325.00)	-11.8%
3) Employee Benefits		3000-3999	62,838.00	63,567.00	37,799.14	69,778.00	(6,211.00)	-9.8%
4) Books and Supplies		4000-4999	169,426.00	169,426.00	86,634.05	197,426.00	(28,000.00)	-16.5%
5) Services and Other Operating Expenditures		5000-5999	6,740.00	6,740.00	3,543.70	6,740.00	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			380,754.00	386,957.00	220,409.10	438,493.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(127,529.00)	(133,732.00)	(71,703.66)	(185,268.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	127,529.00	157,529.00	28,436.13	192,529.00	35,000.00	22.2%
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			127,529.00	157,529.00	28,436.13	192,529.00		

2021-22 Second Interim  
Cafeteria 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	23,797.00	(43,267.53)	7,261.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	23,797.00		7,261.00		
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	23,797.00		7,261.00		
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		

2021-22 Second Interim  
Cafeteria 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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	223,725.00	223,725.00	93,871.97	223,725.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>223,725.00</b>	<b>223,725.00</b>	<b>93,871.97</b>	<b>223,725.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	17,000.00	17,000.00	55,413.49	17,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>17,000.00</b>	<b>17,000.00</b>	<b>55,413.49</b>	<b>17,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8634	12,500.00	12,500.00	(1,053.24)	12,500.00	0.00	0.0%
Food Service Sales		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	473.22	0.00	0.00	0.0%
Interest		8662	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		8677	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		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,500.00</b>	<b>12,500.00</b>	<b>(580.02)</b>	<b>12,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>253,225.00</b>	<b>253,225.00</b>	<b>148,705.44</b>	<b>253,225.00</b>		

2021-22 Second Interim  
Cafeteria 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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	98,984.00	103,458.00	66,572.83	105,861.00	(2,403.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	42,616.00	43,616.00	25,859.38	58,688.00	(15,072.00)	-34.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	150.00	150.00	0.00	0.00	150.00	100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			141,750.00	147,224.00	92,432.21	164,549.00	(17,325.00)	-11.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	32,231.00	33,168.00	19,267.00	37,317.00	(4,149.00)	-12.5%
OASDI/Medicare/Alternative		3301-3302	9,290.00	9,834.00	6,269.82	11,271.00	(1,437.00)	-14.6%
Health and Welfare Benefits		3401-3402	15,972.00	15,788.00	9,235.07	15,788.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,504.00	647.00	408.57	740.00	(93.00)	-14.4%
Workers' Compensation		3601-3602	3,841.00	4,130.00	2,618.68	4,662.00	(532.00)	-12.9%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			62,838.00	63,587.00	37,799.14	69,778.00	(6,211.00)	-9.8%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,426.00	9,426.00	3,775.92	9,426.00	0.00	0.0%
Noncapitalized Equipment		4400	500.00	500.00	0.00	500.00	0.00	0.0%
Food		4700	159,500.00	159,500.00	82,858.13	187,500.00	(28,000.00)	-17.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			169,426.00	169,426.00	86,634.05	197,426.00	(28,000.00)	-16.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	1,300.00	0.00	1,300.00	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	5,440.00	5,440.00	3,543.70	5,440.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,740.00</b>	<b>6,740.00</b>	<b>3,543.70</b>	<b>6,740.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>380,754.00</b>	<b>386,957.00</b>	<b>220,409.10</b>	<b>438,493.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	6,600.00	2,887.26	6,600.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	6,600.00	2,887.26	6,600.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	6,600.00	2,887.26	6,600.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	6,600.00	2,887.26	6,600.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	628,709.50	0.00		628,710.00	628,710.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			628,709.50	0.00		628,710.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			628,709.50	0.00		628,710.00		
2) Ending Balance, June 30 (E + F1e)			628,709.50	6,600.00		635,310.00		
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	0.00	0.00		635,310.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			628,709.50	6,600.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	6,600.00	2,887.26	6,600.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>6,600.00</b>	<b>2,887.26</b>	<b>6,600.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>6,600.00</b>	<b>2,887.26</b>	<b>6,600.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	5,500.00	2,404.08	5,500.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	5,500.00	2,404.08	5,500.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	5,500.00	2,404.08	5,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	5,500.00	2,404.08	5,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	523,495.54	0.00		523,496.00	523,496.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			523,495.54	0.00		523,496.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			523,495.54	0.00		523,496.00		
2) Ending Balance, June 30 (E + F1e)			523,495.54	5,500.00		528,996.00		
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	0.00	0.00		528,996.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	523,495.54	5,500.00		0.00		

2021-22 Second Interim  
Special Reserve Fund for Postemployment Benefits  
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)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	5,500.00	2,404.08	5,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>5,500.00</b>	<b>2,404.08</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>5,500.00</b>	<b>2,404.08</b>	<b>5,500.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	90,600.00	81,846.61	90,600.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	90,600.00	81,846.61	90,600.00		
<b>B. EXPENDITURES</b>								
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	5,600.00	1,271.00	5,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	85,000.00	8,343.14	85,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	90,600.00	9,614.14	90,600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	72,232.47	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	72,232.47	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,363.62	0.00		9,364.00	9,364.00	New
b) Audit Adjustments		9793	(8,343.14)	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,020.48	0.00		9,364.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,020.48	0.00		9,364.00		
2) Ending Balance, June 30 (E + F1e)			1,020.48	0.00		9,364.00		
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	1,020.48	0.00		9,364.00		
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		

2021-22 Second Interim  
Capital Facilities 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)
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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	0.00	600.00	103.25	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%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	90,000.00	81,743.36	90,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>90,600.00</b>	<b>81,846.61</b>	<b>90,600.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>90,600.00</b>	<b>81,846.61</b>	<b>90,600.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	5,600.00	1,271.00	5,600.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>5,600.00</b>	<b>1,271.00</b>	<b>5,600.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	85,000.00	8,343.14	85,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>85,000.00</b>	<b>8,343.14</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>90,600.00</b>	<b>9,614.14</b>	<b>90,600.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	12,000.00	954.98	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	12,000.00	954.98	12,000.00		
<b>B. EXPENDITURES</b>								
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	460,307.00	345,676.26	460,307.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	10,000.00	3,049.57	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	470,307.00	348,725.83	470,307.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(458,307.00)	(347,770.85)	(458,307.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(458,307.00)	(347,770.85)	(458,307.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	458,307.23	0.00		458,307.00	458,307.00	New
b) Audit Adjustments		9793	(309,676.26)	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,630.97	0.00		458,307.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,630.97	0.00		458,307.00		
2) Ending Balance, June 30 (E + F1e)			148,630.97	(458,307.00)		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	(458,307.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	12,000.00	954.98	12,000.00	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%
<b>Other Local Revenue</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	12,000.00	954.98	12,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	12,000.00	954.98	12,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	460,307.00	345,676.26	460,307.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	460,307.00	345,676.26	460,307.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	10,000.00	3,049.57	10,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>10,000.00</b>	<b>3,049.57</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>470,307.00</b>	<b>348,725.83</b>	<b>470,307.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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 Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	5.00	0.33	5.00	0.00	0.0%
5) TOTAL REVENUES			0.00	5.00	0.33	5.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	5.00	0.33	5.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	5.00	0.33	5.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	95.36	0.00		95.00	95.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95.36	0.00		95.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95.36	0.00		95.00		
2) Ending Balance, June 30 (E + F1e)			95.36	5.00		100.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		100.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	95.36	5.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	5.00	0.33	5.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>5.00</b>	<b>0.33</b>	<b>5.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>5.00</b>	<b>0.33</b>	<b>5.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	5.00	0.67	5.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	5.00	0.67	5.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	5.00	0.67	5.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	5.00	0.67	5.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	146.00	0.00		146.00	146.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146.00	0.00		146.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146.00	0.00		146.00		
2) Ending Balance, June 30 (E + F1e)			146.00	5.00		151.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		151.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	146.00	5.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	5.00	0.67	5.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	5.00	0.67	5.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	5.00	0.67	5.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

2021-22 Second Interim  
Foundation Private-Purpose Trust Fund  
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	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	2,000.00	953.10	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	2,000.00	953.10	2,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	2,000.00	4,264.78	2,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	2,000.00	4,264.78	2,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(3,311.68)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(3,311.68)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	664,878.09	0.00		664,878.00	664,878.00	New
b) Audit Adjustments		9793	101,061.97	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			765,940.06	0.00		664,878.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			765,940.06	0.00		664,878.00		
2) Ending Net Position, June 30 (E + F1e)			765,940.06	0.00		664,878.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	765,940.06	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		664,878.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

2021-22 Second Interim  
Foundation Private-Purpose Trust Fund  
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	2,000.00	953.10	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	2,000.00	953.10	2,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	2,000.00	953.10	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,000.00	4,264.78	2,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>2,000.00</b>	<b>4,264.78</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	2,000.00	4,264.78	2,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2021-22)				
District Regular	562.70	562.70		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>562.70</b>	<b>562.70</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	506.17	494.66		
Charter School				
<b>Total ADA</b>	<b>506.17</b>	<b>494.66</b>	<b>-2.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2023-24)				
District Regular	493.49	471.20		
Charter School				
<b>Total ADA</b>	<b>493.49</b>	<b>471.20</b>	<b>-4.5%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - The projected change since first interim projections 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)

New ADA estimates are revised due to P-1 Data.

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	575	575		
Charter School				
<b>Total Enrollment</b>	<b>575</b>	<b>575</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	547	541		
Charter School				
<b>Total Enrollment</b>	<b>547</b>	<b>541</b>	<b>-1.1%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	533	524		
Charter School				
<b>Total Enrollment</b>	<b>533</b>	<b>524</b>	<b>-1.7%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	578	624	
Charter School			
<b>Total ADA/Enrollment</b>	<b>578</b>	<b>624</b>	<b>92.6%</b>
Second Prior Year (2019-20)			
District Regular	563	605	
Charter School			
<b>Total ADA/Enrollment</b>	<b>563</b>	<b>605</b>	<b>93.1%</b>
First Prior Year (2020-21)			
District Regular	563	563	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>563</b>	<b>563</b>	<b>100.0%</b>
		Historical Average Ratio:	95.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	516	575		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>516</b>	<b>575</b>	<b>89.7%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	495	541		
Charter School				
<b>Total ADA/Enrollment</b>	<b>495</b>	<b>541</b>	<b>91.5%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	471	524		
Charter School				
<b>Total ADA/Enrollment</b>	<b>471</b>	<b>524</b>	<b>89.9%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	6,453,288.00		
1st Subsequent Year (2022-23)	6,067,476.00	6,224,252.00	2.6%	Not Met
2nd Subsequent Year (2023-24)	6,238,130.00	6,346,621.00	1.7%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

The concentration and supplemental grants decreased significantly in 22-23 but went back up in 23-24 per the LCFF Calculator.

**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)	4,632,380.53	5,543,578.03	83.6%
Second Prior Year (2019-20)	4,820,907.26	5,859,139.99	82.3%
First Prior Year (2020-21)	4,435,491.77	5,216,666.68	85.0%
	Historical Average Ratio:		83.6%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.6% to 87.6%	79.6% to 87.6%	79.6% to 87.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		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)	4,827,004.00	5,850,243.00	82.5%	Met
1st Subsequent Year (2022-23)	5,106,834.53	6,349,698.87	80.4%	Met
2nd Subsequent Year (2023-24)	5,180,411.05	6,459,344.10	80.2%	Met

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

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

- 1a. STANDARD 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)

Reallocation of Title 1 salaries and benefits.

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	4,331,832.00	4,373,625.00	1.0%	No
1st Subsequent Year (2022-23)	459,731.00	421,592.00	-8.3%	Yes
2nd Subsequent Year (2023-24)	459,731.00	421,592.00	-8.3%	Yes

Explanation:  
(required if Yes)

One time revenues were added to the current year budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	896,087.00	1,365,218.00	52.4%	Yes
1st Subsequent Year (2022-23)	650,429.00	652,701.91	0.3%	No
2nd Subsequent Year (2023-24)	657,903.00	653,139.81	-0.7%	No

Explanation:  
(required if Yes)

One time expenditures were added to the current year budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	300,309.00	306,549.00	2.1%	No
1st Subsequent Year (2022-23)	303,478.00	313,932.42	3.4%	No
2nd Subsequent Year (2023-24)	302,304.00	319,113.77	5.6%	Yes

Explanation:  
(required if Yes)

Interest rate increases to 2.9% in 23-24.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	2,539,765.00	2,813,445.00	10.8%	Yes
1st Subsequent Year (2022-23)	362,274.00	411,241.79	13.5%	Yes
2nd Subsequent Year (2023-24)	369,549.00	413,452.79	11.9%	Yes

Explanation:  
(required if Yes)

One time expenses have been added since the first interim.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	1,970,987.00	2,189,794.00	11.1%	Yes
1st Subsequent Year (2022-23)	963,089.00	930,373.25	-3.4%	No
2nd Subsequent Year (2023-24)	984,769.00	950,737.14	-3.5%	No

Explanation:  
(required if Yes)

One time expenditures were added to the current budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	5,528,228.00	6,045,392.00	9.4%	Not Met
1st Subsequent Year (2022-23)	1,413,638.00	1,388,226.33	-1.8%	Met
2nd Subsequent Year (2023-24)	1,419,938.00	1,393,845.58	-1.8%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	4,510,752.00	5,003,239.00	10.9%	Not Met
1st Subsequent Year (2022-23)	1,325,363.00	1,341,615.04	1.2%	Met
2nd Subsequent Year (2023-24)	1,354,318.00	1,364,189.93	0.7%	Met

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

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

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

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

One time revenues were added to the current year budget.

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

One time expenditures were added to the current year budget.

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

Interest rate increases to 2.9% in 23-24.

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

Explanation:  
Books and Supplies  
(linked from 6A  
if NOT met)

One time expenses have been added since the first interim.

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

One time expenditures were added to the current budget.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	232,518.00	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	20.5%	20.2%	9.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.8%	6.7%	3.1%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(151,151.00)	6,042,772.00	2.5%	Met
1st Subsequent Year (2022-23)	(926,529.35)	6,542,227.87	14.2%	Not Met
2nd Subsequent Year (2023-24)	(911,399.18)	6,651,873.10	13.7%	Not Met

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

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

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

Explanation:  
(required if NOT met)

ADA cliff affect.

**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)		2,760,187.00	Met
1st Subsequent Year (2022-23)		1,833,667.65	Met
2nd Subsequent Year (2023-24)		922,278.47	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)		3,141,651.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	516	495	471
District's Reserve Standard Percentage Level:	4%	4%	4%

**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):

YES

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

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

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	12,929,153.00	8,538,997.68	8,651,855.76
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)	12,929,153.00	8,538,997.68	8,651,855.76
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	517,166.12	341,559.91	346,074.23
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	517,166.12	341,559.91	346,074.23

**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)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,656,859.00	1,730,329.65	818,930.47
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)	(5,905.00)	(5,905.00)	(5,905.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,650,954.00	1,724,424.65	813,025.47
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.50%	20.19%	9.40%
District's Reserve Standard (Section 10B, Line 7):	517,166.12	341,559.91	346,074.23
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections 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 first interim projections 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:

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(704,942.00)	(830,433.00)	17.8%	125,491.00	Not Met
1st Subsequent Year (2022-23)	(707,006.00)	(710,836.00)	0.5%	3,830.00	Met
2nd Subsequent Year (2023-24)	(712,016.00)	(715,773.00)	0.5%	3,757.00	Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	157,529.00	192,529.00	22.2%	35,000.00	Not Met
1st Subsequent Year (2022-23)	157,529.00	192,529.00	22.2%	35,000.00	Not Met
2nd Subsequent Year (2023-24)	157,529.00	192,529.00	22.2%	35,000.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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 to Special ed increased to to significant increase in billbacks from the COE.

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

Explanation:  
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

Cafeteria costs increases requiring additional transfers from the general fund to cover costs.

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation		General funds	Bleacher loan payments	759,030
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
<b>TOTAL:</b>				759,030

Type of Commitment (continued)	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Total Annual Payments:</b>	0	0	0	0
<b>Has total annual payment increased over prior year (2020-21)?</b>	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	2,618,829.00	2,618,829.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,618,829.00	2,618,829.00

	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.	Jun 30, 2021	Jun 30, 2021

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	109,401.00	109,401.00
1st Subsequent Year (2022-23)	109,401.00	109,401.00
2nd Subsequent Year (2023-24)	109,401.00	109,401.00
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)	59,718.00	59,718.00
1st Subsequent Year (2022-23)	60,051.00	60,051.00
2nd Subsequent Year (2023-24)	61,040.00	61,040.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	109,401.00	109,401.00
1st Subsequent Year (2022-23)	109,401.00	197,401.00
2nd Subsequent Year (2023-24)	109,401.00	109,401.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	9	9
1st Subsequent Year (2022-23)	8	8
2nd Subsequent Year (2023-24)	8	8

4. Comments:

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

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

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

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

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

n/a
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2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of first interim projections?

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	39.0	39.0	39.0	39.0

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

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

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

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
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)?	No	No	No

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

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7. Amount included for any tentative salary schedule increases

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

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

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)
No	No	No

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

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

No		

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

--

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

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)

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
No	No	No

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

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

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

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

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

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	31.0	31.0	31.0	31.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

No	No	No
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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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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**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)
No	No	No

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

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

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

No		

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

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

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

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

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

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

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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	8.0	8.0	8.0	8.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?  
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 First Interim Projections**

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
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?	Yes	Yes	Yes
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?	Yes	Yes	Yes
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?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:  
(optional)

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

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	562.70	562.70	515.99	562.70	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	562.70	562.70	515.99	562.70	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	562.70	562.70	515.99	562.70	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

**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) 442,586.00
- 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) 6,216,565.00

**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) 7.12%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	699,179.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	80,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	102,794.72
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)	881,973.72
9. Carry-Forward Adjustment (Part IV, Line F)	(392,210.86)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	489,762.86

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,517,156.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	634,407.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	915,219.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	117,562.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	36,258.00
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)	256,581.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	22,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,340,951.28
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	250,993.00
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)	11,091,127.28

**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)**

7.95%

**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](http://www.cde.ca.gov/fg/ac/ic))**

(Line A10 divided by Line B19)

4.42%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>881,973.72</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>98,896.98</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (12.38%) 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 (12.38%) times Part III, Line B19) or (the highest rate used to recover costs from any program (20.21%) times Part III, Line B19); zero if positive	<u>(392,210.86)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(392,210.86)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>4.42%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-196,105.43) is applied to the current year calculation and the remainder (\$-196,105.43) is deferred to one or more future years:	<u>6.18%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-130,736.95) is applied to the current year calculation and the remainder (\$-261,473.91) is deferred to one or more future years:	<u>6.77%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(392,210.86)</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,453,288.00	-3.55%	6,224,252.00	1.97%	6,346,621.00
2. Federal Revenues	8100-8299	4,373,625.00	-90.36%	421,592.00	0.00%	421,592.00
3. Other State Revenues	8300-8599	1,365,218.00	-52.19%	652,701.91	0.07%	653,139.81
4. Other Local Revenues	8600-8799	306,549.00	2.41%	313,932.42	1.65%	319,113.77
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,498,680.00	-39.09%	7,612,478.33	1.68%	7,740,466.58
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,260,287.00		2,988,410.19
b. Step & Column Adjustment				49,678.49		49,177.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(321,555.30)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,260,287.00	-8.34%	2,988,410.19	1.65%	3,037,587.67
2. Classified Salaries						
a. Base Salaries				1,356,852.00		1,376,255.61
b. Step & Column Adjustment				19,403.61		19,684.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,356,852.00	1.43%	1,376,255.61	1.43%	1,395,940.55
3. Employee Benefits	3000-3999	2,101,730.00	-3.09%	2,036,750.96	1.01%	2,057,410.25
4. Books and Supplies	4000-4999	2,813,445.00	-85.38%	411,241.79	0.54%	413,452.79
5. Services and Other Operating Expenditures	5000-5999	2,189,794.00	-57.51%	930,373.25	2.19%	950,737.14
6. Capital Outlay	6000-6999	416,446.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	598,070.00	0.00%	598,070.00	0.00%	598,070.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	5,366.88	14.19%	6,128.36
9. Other Financing Uses						
a. Transfers Out	7600-7629	192,529.00	0.00%	192,529.00	0.00%	192,529.00
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)		12,929,153.00	-33.96%	8,538,997.68	1.32%	8,651,855.76
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(430,473.00)		(926,519.35)		(911,389.18)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,190,660.00		2,760,187.00		1,833,667.65
2. Ending Fund Balance (Sum lines C and D1)		2,760,187.00		1,833,667.65		922,278.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	109,233.00		109,243.00		109,253.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,650,954.00		1,724,424.65		813,025.47
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,760,187.00		1,833,667.65		922,278.47

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)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,656,859.00		1,730,329.65		818,930.47
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(5,905.00)		(5,905.00)		(5,905.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,650,954.00		1,724,424.65		813,025.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.50%		20.19%		9.40%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		515.99		494.67		471.22
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		12,929,153.00		8,538,997.68		8,651,855.76
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)		12,929,153.00		8,538,997.68		8,651,855.76
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		517,166.12		341,559.91		346,074.23
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		517,166.12		341,559.91		346,074.23
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,453,288.00	-3.55%	6,224,252.00	1.97%	6,346,621.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	150,666.00	-27.67%	108,983.73	1.95%	111,105.56
4. Other Local Revenues	8600-8799	118,100.00	6.25%	125,483.42	4.13%	130,664.77
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	(830,433.00)	1.52%	(843,020.63)	0.58%	(847,917.41)
6. Total (Sum lines A1 thru A5c)		5,891,621.00	-4.68%	5,615,698.52	2.22%	5,740,473.92
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,378,254.00		2,496,946.50
b. Step & Column Adjustment				40,192.50		40,871.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				78,500.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,378,254.00	4.99%	2,496,946.50	1.64%	2,537,818.25
2. Classified Salaries						
a. Base Salaries				1,110,918.00		1,145,699.32
b. Step & Column Adjustment				16,108.32		16,341.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				18,673.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,110,918.00	3.13%	1,145,699.32	1.43%	1,162,041.20
3. Employee Benefits	3000-3999	1,337,832.00	9.44%	1,464,188.71	1.12%	1,480,551.60
4. Books and Supplies	4000-4999	296,750.00	3.69%	307,700.08	2.90%	316,623.38
5. Services and Other Operating Expenditures	5000-5999	904,781.00	-1.06%	895,216.13	2.14%	914,358.38
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	116,000.00	0.00%	116,000.00	0.00%	116,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(294,292.00)	-74.16%	(76,051.87)	-10.52%	(68,048.71)
9. Other Financing Uses						
a. Transfers Out	7600-7629	192,529.00	0.00%	192,529.00	0.00%	192,529.00
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)		6,042,772.00	8.27%	6,542,227.87	1.68%	6,651,873.10
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(151,151.00)		(926,529.35)		(911,399.18)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,808,010.00		2,656,859.00		1,730,329.65
2. Ending Fund Balance (Sum lines C and D1)		2,656,859.00		1,730,329.65		818,930.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,656,859.00		1,730,329.65		818,930.47
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,656,859.00		1,730,329.65		818,930.47

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,656,859.00		1,730,329.65		818,930.47
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,656,859.00		1,730,329.65		818,930.47
<b>F. ASSUMPTIONS</b>						
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 Attached						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,373,625.00	-90.36%	421,592.00	0.00%	421,592.00
3. Other State Revenues	8300-8599	1,214,552.00	-55.23%	543,718.18	-0.31%	542,034.25
4. Other Local Revenues	8600-8799	188,449.00	0.00%	188,449.00	0.00%	188,449.00
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	830,433.00	1.52%	843,020.63	0.58%	847,917.41
6. Total (Sum lines A1 thru A5c)		6,607,059.00	-69.78%	1,996,779.81	0.16%	1,999,992.66
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				882,033.00		491,463.69
a. Base Salaries				9,485.99		8,305.73
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(400,055.30)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	882,033.00	-44.28%	491,463.69	1.69%	499,769.42
2. Classified Salaries				245,934.00		230,556.29
a. Base Salaries				3,295.29		3,343.06
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(18,673.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	245,934.00	-6.25%	230,556.29	1.45%	233,899.35
3. Employee Benefits	3000-3999	763,898.00	-25.05%	572,562.25	0.75%	576,858.65
4. Books and Supplies	4000-4999	2,516,695.00	-95.89%	103,541.71	-6.48%	96,829.41
5. Services and Other Operating Expenditures	5000-5999	1,285,013.00	-97.26%	35,157.12	3.47%	36,378.76
6. Capital Outlay	6000-6999	416,446.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	482,070.00	0.00%	482,070.00	0.00%	482,070.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	294,292.00	-72.33%	81,418.75	-8.89%	74,177.07
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)		6,886,381.00	-71.00%	1,996,769.81	0.16%	1,999,982.66
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(279,322.00)		10.00		10.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		382,650.00		103,328.00		103,338.00
2. Ending Fund Balance (Sum lines C and D1)		103,328.00		103,338.00		103,348.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	109,233.00		109,243.00		109,253.00
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	(5,905.00)		(5,905.00)		(5,905.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		103,328.00		103,338.00		103,348.00

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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 Attached						

**SUMMARY OF FUNDING**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>General Assumptions</b>								
COLA & Augmentation	3.26%	0.00%	5.07%	5.33%	3.61%	3.64%	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%
<b>LCFF Entitlement</b>								
Base Grant	\$4,989,195	\$5,005,766	\$5,258,735	\$5,099,490	\$5,274,458	\$4,619,495	\$-	\$-
Grade Span Adjustment	149,144	149,794	157,458	139,729	144,933	190,759	-	-
Supplemental Grant	649,110	637,576	634,857	606,924	588,831	-	-	-
Concentration Grant	222,514	245,429	230,883	206,754	167,044	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	57,471	57,471	57,471	57,471	57,471	57,471	57,471	57,471
Add-ons: Home-to-School Transportation	113,884	113,884	113,884	113,884	113,884	113,884	113,884	113,884
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$6,181,318</b>	<b>\$6,209,920</b>	<b>\$6,453,288</b>	<b>\$6,224,252</b>	<b>\$6,346,621</b>	<b>\$4,981,609</b>	<b>\$171,355</b>	<b>\$171,355</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	2,337,056	2,337,056
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>6,181,318</b>	<b>6,209,920</b>	<b>6,453,288</b>	<b>6,224,252</b>	<b>6,346,621</b>	<b>4,981,609</b>	<b>2,508,411</b>	<b>2,508,411</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,533</b>	<b>\$ 10,948</b>	<b>\$ 11,431</b>	<b>\$ 12,024</b>	<b>\$ 12,783</b>	<b>\$ 10,572</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 3,013,759	\$ 2,587,752	\$ 2,832,339	\$ 2,890,927	\$ 3,022,948	\$ 3,087,815	\$ 2,508,411	\$ 2,508,411
EPA (for LCFF Calculation purposes)	\$ 583,720	\$ 1,229,634	\$ 937,493	\$ 649,869	\$ 640,217	\$ 1,893,794	\$ -	\$ -
<b>Local Revenue Sources:</b>								
Property Taxes (Object 8021 to 8089)	\$ 2,588,330	\$ 2,392,534	\$ 2,683,456	\$ 2,683,456	\$ 2,683,456	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(4,491)	-	-	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 2,583,839	\$ 2,392,534	\$ 2,683,456	\$ 2,683,456	\$ 2,683,456	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>6,181,318</b>	<b>6,209,920</b>	<b>6,453,288</b>	<b>6,224,252</b>	<b>6,346,621</b>	<b>4,981,609</b>	<b>2,508,411</b>	<b>2,508,411</b>
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid					
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>6,181,318</b>	<b>6,209,920</b>	<b>6,453,288</b>	<b>6,224,252</b>	<b>6,346,621</b>	<b>4,981,609</b>	<b>2,508,411</b>	<b>2,508,411</b>

**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)	\$ 583,720	\$ 1,229,634	\$ 937,493	\$ 649,869	\$ 640,217	\$ 1,893,794	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 583,720	\$ 1,229,634	\$ 937,493	\$ 649,869	\$ 640,217	\$ 1,893,794	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 8,106.00	\$ 1,929.00	\$ 8,046.19	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)								

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 5,138,339	\$ 5,155,560	\$ 5,416,193	\$ 5,239,219	\$ 5,419,391	\$ 4,810,254	\$ 2,337,056	\$ 2,337,056
Supplemental and Concentration Grant funding in the LCAP year	\$ 871,624	\$ 883,005	\$ 865,740	\$ 813,678	\$ 755,875	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	16.96%	17.13%	15.98%	15.53%	13.95%	0.00%	0.00%	0.00%

**SUMMARY OF STUDENT POPULATION**

Unduplicated Pupil Population								
Enrollment	605	562	575	541	524	-	-	-
COE Enrollment	1	3	1	1	1	-	-	-
<b>Total Enrollment</b>	<b>606</b>	<b>565</b>	<b>576</b>	<b>542</b>	<b>525</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unduplicated Pupil Count	384	367	326	336	325	-	-	-
COE Unduplicated Pupil Count	1	3	1	1	1	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>385</b>	<b>370</b>	<b>327</b>	<b>337</b>	<b>326</b>	<b>0</b>	<b>0</b>	<b>0</b>
Rolling %, Supplemental Grant	63.7400%	65.0100%	61.9300%	61.4400%	60.2600%	0.0000%	0.0000%	0.0000%
Rolling %, Concentration Grant	63.7400%	65.0100%	61.9300%	61.4400%	60.2600%	0.0000%	0.0000%	0.0000%

**SUMMARY OF LCFF ADA**

Prior Year ADA for the Hold Harmless - (net of current year charter shift)

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Grades TK-3	186.08	186.17	186.17	142.28	157.68	159.30	-	-
Grades 4-6	105.89	116.06	116.06	99.33	113.75	104.95	-	-
Grades 7-8	82.01	78.93	78.93	77.55	79.38	71.19	-	-
Grades 9-12	-	-	2.67	-	-	135.78	-	-
<b>LCFF Subtotal</b>	<b>373.98</b>	<b>381.16</b>	<b>383.83</b>	<b>319.16</b>	<b>350.81</b>	<b>471.22</b>	-	-
NSS	203.87	181.54	178.87	165.00	143.86	-	-	-
Combined Subtotal	577.85	562.70	562.70	484.16	494.67	471.22	-	-
<b>Current Year ADA</b>								
Grades TK-3	186.17	186.17	142.28	157.68	159.30	-	-	-
Grades 4-6	116.06	116.06	99.33	113.75	104.95	-	-	-
Grades 7-8	78.93	78.93	77.55	79.38	71.19	-	-	-
Grades 9-12	-	2.67	-	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>381.16</b>	<b>383.83</b>	<b>319.16</b>	<b>350.81</b>	<b>335.44</b>	-	-	-
NSS	181.54	178.87	165.00	143.86	135.78	-	-	-
Combined Subtotal	562.70	562.70	484.16	494.67	471.22	-	-	-
<b>Change in LCFF ADA (excludes NSS ADA)</b>	<b>7.18</b>	<b>2.67</b>	<b>(64.67)</b>	<b>31.65</b>	<b>(15.37)</b>	<b>(471.22)</b>	<b>No Change</b>	<b>No Change</b>
	Increase	Increase	Decline	Increase	Decline	Decline		
<b>Funded LCFF ADA for the Hold Harmless</b>								
Grades TK-3	186.17	186.17	186.17	157.68	157.68	159.30	-	-
Grades 4-6	116.06	116.06	116.06	113.75	113.75	104.95	-	-
Grades 7-8	78.93	78.93	78.93	79.38	79.38	71.19	-	-
Grades 9-12	-	2.67	2.67	-	-	135.78	-	-
<b>Subtotal</b>	<b>381.16</b>	<b>383.83</b>	<b>383.83</b>	<b>350.81</b>	<b>350.81</b>	<b>471.22</b>	<b>Current</b>	<b>Current</b>
	Current	Current	Prior	Current	Prior	Prior		
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	203.87	181.54	178.87	165.00	143.86	-	-	-
<b>Subtotal</b>	<b>203.87</b>	<b>181.54</b>	<b>178.87</b>	<b>165.00</b>	<b>143.86</b>	<b>-</b>	<b>Prior</b>	<b>Prior</b>
	Prior	Prior	Prior	Prior	Prior			
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	0.87	0.87	0.87	0.87	0.87	-	-	-
Grades 7-8	0.87	0.87	0.87	0.87	0.87	-	-	-
Grades 9-12	0.09	0.09	0.09	0.09	0.09	-	-	-
<b>Subtotal</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>	<b>-</b>	<b>-</b>	<b>-</b>
	1.83	1.83	1.83	1.83	1.83			
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	186.17	186.17	142.28	157.68	159.30	-	-	-
Grades 4-6	116.93	116.93	100.20	114.62	105.82	-	-	-
Grades 7-8	79.80	79.80	78.42	80.25	72.06	-	-	-
Grades 9-12	181.63	181.63	165.09	143.95	135.87	-	-	-
<b>Total Actual ADA</b>	<b>564.53</b>	<b>564.53</b>	<b>485.99</b>	<b>496.50</b>	<b>473.05</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	186.17	186.17	186.17	157.68	157.68	159.30	-	-
Grades 4-6	116.93	116.93	116.93	114.62	114.62	104.95	-	-
Grades 7-8	79.80	79.80	79.80	80.25	80.25	71.19	-	-
Grades 9-12	203.96	184.30	181.63	165.09	143.95	135.78	-	-
<b>Total</b>	<b>586.86</b>	<b>567.20</b>	<b>564.53</b>	<b>517.64</b>	<b>496.50</b>	<b>471.22</b>	<b>-</b>	<b>-</b>
	22.33	2.67	78.54	21.14	23.45	471.22		
<b>Funded Difference (Funded ADA less Actual ADA)</b>								
	-	-	-	-	-	-	-	-

**PER-ADA FUNDING LEVELS**

**Base, Supplemental and Concentration Rate per ADA**

Grades TK-3	\$	9,959	10,034	10,444	10,960	11,260	10,105	10,105	10,105	10,105	10,105	10,105
Grades 4-6	\$	9,156	9,226	9,603	10,078	10,352	9,291	9,291	9,291	9,291	9,291	9,291
Grades 7-8	\$	9,428	9,500	9,887	10,377	10,659	9,567	9,567	9,567	9,567	9,567	9,567
Grades 9-12	\$	11,211	11,296	11,756	12,337	12,673	11,374	11,374	11,374	11,374	11,374	11,374

**Base Grants**

Grades TK-3	\$	7,702	7,702	8,093	8,524	8,832	9,153	9,153	9,153	9,153	9,153	9,153
Grades 4-6	\$	7,818	7,818	8,215	8,653	8,965	9,291	9,291	9,291	9,291	9,291	9,291
Grades 7-8	\$	8,050	8,050	8,458	8,909	9,231	9,567	9,567	9,567	9,567	9,567	9,567
Grades 9-12	\$	9,329	9,329	9,802	10,324	10,697	11,086	11,086	11,086	11,086	11,086	11,086

**Grade Span Adjustment**

Grades TK-3	\$	801	801	842	886	919	952	952	952	952	952	952
Grades 9-12	\$	243	243	255	268	278	288	288	288	288	288	288

**Prorated Base, Supplemental and Concentration Rate per ADA**

Grades TK-3	\$	8,503	8,503	8,935	9,410	9,751	10,105	10,105	10,105	10,105	10,105	10,105
Grades 4-6	\$	7,818	7,818	8,215	8,653	8,965	9,291	9,291	9,291	9,291	9,291	9,291
Grades 7-8	\$	8,050	8,050	8,458	8,909	9,231	9,567	9,567	9,567	9,567	9,567	9,567
Grades 9-12	\$	9,572	9,572	10,057	10,592	10,975	11,374	11,374	11,374	11,374	11,374	11,374

**Prorated Base Grants**

Grades TK-3	\$	7,702	7,702	8,093	8,524	8,832	9,153	9,153	9,153	9,153	9,153	9,153
Grades 4-6	\$	7,818	7,818	8,215	8,653	8,965	9,291	9,291	9,291	9,291	9,291	9,291
Grades 7-8	\$	8,050	8,050	8,458	8,909	9,231	9,567	9,567	9,567	9,567	9,567	9,567
Grades 9-12	\$	9,329	9,329	9,802	10,324	10,697	11,086	11,086	11,086	11,086	11,086	11,086

**Prorated Grade Span Adjustment**

Grades TK-3	\$	801	801	842	886	919	952	952	952	952	952	952
Grades 9-12	\$	243	243	255	268	278	288	288	288	288	288	288

**Supplemental Grant**

Maximum - 1.00 ADA, 100% UPP	\$	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$	1,701	1,701	1,787	1,882	1,950	2,021	2,021	2,021	2,021	2,021	2,021
Grades 4-6	\$	1,564	1,564	1,643	1,731	1,793	1,858	1,858	1,858	1,858	1,858	1,858
Grades 7-8	\$	1,610	1,610	1,692	1,782	1,846	1,913	1,913	1,913	1,913	1,913	1,913
Grades 9-12	\$	1,914	1,914	2,011	2,118	2,195	2,275	2,275	2,275	2,275	2,275	2,275

**Actual - 1.00 ADA, Local UPP as follows:**

Grades TK-3	\$	63.74%	65.01%	61.93%	61.44%	60.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grades 4-6	\$	1,084	1,106	1,107	1,156	1,175	-	-	-	-	-	-
Grades 7-8	\$	997	1,016	1,018	1,063	1,080	-	-	-	-	-	-
Grades 9-12	\$	1,026	1,047	1,048	1,095	1,113	-	-	-	-	-	-
Grades 9-12	\$	1,220	1,245	1,246	1,302	1,323	-	-	-	-	-	-

**Concentration Grant (>55% population)**

Maximum - 1.00 ADA, 100% UPP	\$	50%	50%	65%	65%	65%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$	4,252	4,252	5,808	6,117	6,338	6,568	6,568	6,568	6,568	6,568	6,568
Grades 4-6	\$	3,909	3,909	5,340	5,624	5,827	6,039	6,039	6,039	6,039	6,039	6,039
Grades 7-8	\$	4,025	4,025	5,498	5,791	6,000	6,219	6,219	6,219	6,219	6,219	6,219
Grades 9-12	\$	4,786	4,786	6,537	6,885	7,134	7,393	7,393	7,393	7,393	7,393	7,393

**Actual - 1.00 ADA, Local UPP >55% as follows:**

Grades TK-3	\$	8.7400%	10.0100%	6.9300%	6.4400%	5.2600%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades 4-6	\$	372	426	402	394	333	-	-	-	-	-	-
Grades 7-8	\$	342	391	370	362	307	-	-	-	-	-	-
Grades 9-12	\$	352	403	381	373	316	-	-	-	-	-	-
Grades 9-12	\$	418	479	453	443	375	-	-	-	-	-	-

District: Biggs Unified School District  
 Projected Cash Flow Report  
 Year: 2021-2022  
 Budget Used: First Interim  
 updated deferrals  
 12/15/2021

	Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
A. BEGINNING CASH	9110	\$3,183,971	\$2,838,526	\$4,068,029	\$4,056,459	\$4,289,235	\$3,789,438	\$3,426,287	\$5,197,380	\$5,310,682	\$4,407,418	\$4,681,325	\$4,855,866	\$0
B. REVENUES														
PY Adjust	8019		0					1,589,585	0	0	863,953	0	0	2,683,456
Property Tax	8020-8079	0	0	0	209,998	0		659,882	99,472	99,472	99,472	99,472	99,474	2,832,339
State Aid LCFE	8010-8019		1,518,279	443,220	(215,491)	0	(69,579)							0
Misc Funds	8090-8099			(1,644)	8,132	(356)	(772)	(350)		(9,481)		1,538		0
EPA	8012	0	0	305,397	0	0		305,397	163,349	163,349	0	0	163,350	937,483
Federal Revenues	8100-8299	(37,519)	179,667		384,740		81,045		1,610,254	0	642,797	594,818	917,920	4,373,625
Other State Revenues	8300-8599	(113,527)	5,002		200,845	82,316	428,199	110,296	(269,021)	74,923	3,374	777,670	86,851	1,385,218
Other Local Revenues	8600-8799	(1,129)	109,798	24,039	19,506	10,550	19,883	59,489	13,503	13,503	13,503	13,503	13,501	306,549
Other Local Revenues - Intere	8860	0	0	0	0	0	0	0	0	0	0	0	0	0
A. Other Financing Sources	8900-8979													
In Lieu	8096												(8,528)	(8,528)
Accounts Receivable	9200-9299	157,581	(2,270)	12,938	651,710	246								820,205
TOTAL REVENUES		5,299	1,807,478	783,950	1,259,440	92,480	458,608	2,417,772	1,737,705	344,759	1,643,089	1,487,200	1,272,438	13,310,227
C. EXPENSES														
Salaries	1000-2999	82,029	365,244	490,261	365,696	383,356	359,649	393,675	441,464	441,926	446,544	431,305	435,478	4,617,827
Employee Benefits	3000-3999	35,316	136,314	160,250	144,400	138,112	140,411	147,955	239,851	239,851	239,851	239,851	239,853	2,102,015
Supplies and Services	4000-5999	195,407	64,226	64,455	80,673	88,023	150,044	105,655	514,084	545,581	661,026	626,073	1,906,272	4,998,520
Capital Outlays	6000-6999	0	0	0	0	0	0	0	416,446	0	0	0	0	416,446
Other Outgo	7000-7499	0	9,106	77,496	4,646	0	184,382	1,091	12,558	22,687	21,770	15,430	246,814	598,070
Interfund Transfers Out	7600-7629	0	0	0	28,436	0	0	0	0	0	0	0	164,093	192,529
All Other Financing Expenses	7630-7699	0	0	0	7,957	0	(7,957)	0	0	0	0	0	(7,957)	(7,957)
Unearned Revenue	9650	0	0	0	374,575	0	0	0	0	0	0	0	0	374,575
Accounts Payable	9600-9699	37,992	2,083	4,058	19,081	2,786	(4,790)	(11,937)						59,523
TOTAL EXPENSES		350,744	577,973	786,520	1,025,664	592,277	821,759	646,678	1,624,403	1,248,025	1,369,191	1,312,659	2,986,653	13,352,547
D. NET CHANGE (eB-C)		(346,445)	1,229,503	(12,570)	233,776	(499,797)	(363,151)	1,771,094	113,302	(903,266)	273,909	174,541	(1,714,215)	(42,300)
E. ENDING CASH (eA+D)		\$2,838,526	\$4,068,029	\$4,055,459	\$4,289,235	\$3,789,438	\$3,426,287	\$5,197,380	\$5,310,682	\$4,407,416	\$4,681,325	\$4,855,866	\$3,141,651	\$3,141,651



**BIGGS UNIFIED SCHOOL DISTRICT  
POOL PERSONNEL SALARY SCHEDULE  
2022**

*\*POOL SUPERVISOR: Stipend - \$1,000. per month April 15 through September 15th*

	<b>Lifeguard</b>	<b>Lifeguard/Asst. Manager or Asst. Clerk</b>	<b>Pool Manager:</b>
<b>STEP 1</b>	16.00	16.48	19.05
<b>STEP 2</b>	16.48	16.97	19.62
<b>STEP 3</b>	16.97	17.48	20.21
<b>STEP 4</b>	17.48	18.01	20.82
<b>STEP 5</b>	18.01	18.55	21.44

**Note:** Pool Supervisor may be used in-lieu of pool manager.  
Minimum of 5-10 hours weekly. Stipend paid accordingly

**Note:** Lifeguards working designated parties will be paid a rate of \$18.00

**Note:** Lifeguards moving up to Lifeguard/Assistant Manager position will receive their prior steps for placement on salary schedule.

Board approved:

## CSBA POLICY GUIDE SHEET December 2021

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

### **Board Policy 0420.42 - Charter School Renewal**

Policy updated to reflect **NEW LAW (AB 130, 2021)** which extends the term by two years for all charter schools whose term expires on or between January 1, 2022 and June 30, 2025 and requires, for renewals and denials, that the most recent years for which state data is available preceding the renewal or denial decision be used in determining whether specified criteria are met if the two consecutive years preceding the renewal or denial include the 2019-20 or 2020-21 school year. Policy also updated for clarity and consistency with law.

### **Board Policy 1312.3 - Uniform Complaint Procedures**

Policy updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add Item #3 to the section regarding "Non-UCP Complaints" that any complaint alleging that a student, while in an education program or activity as specified, was subjected to sexual harassment as defined in 34 CFR 106.30 be addressed through federal Title IX complaint procedures, and clarify in Item #5 that complaints alleging a physical safety concern that interferes with a free appropriate public education is a non-UCP complaint.

### **Administrative Regulation 1312.3 - Uniform Complaint Procedures**

Regulation updated to delete outdated and/or repealed U.S. Department of Education's Office for Civil Rights (OCR) references and where appropriate add current OCR material, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify posting requirements for the annual notification, compliance officer contact information and information related to Title IX, add material regarding the requirement for an administrator who is not designated as a compliance officer who receives a complaint to notify the compliance officer, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add descriptions to the OPTION headings for districts that do or do not allow complainants to appeal to the governing board, delete material regarding respondent being sent the investigation report at the same time it is provided to complainant as this simultaneous exchange is not required by law, amend language in regard to pursuing civil law remedies in the notice to complainants included in investigation reports for allegations of unlawful discrimination, harassment, intimidation, and bullying based on state law, clarify when either party may request reconsideration of an appeal by the Superintendent of Public Instruction, and reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.

### **Exhibit(1) 1312.3 - Uniform Complaint Procedures**

NA

~~Exhibit updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.~~

### **Exhibit(2) 1312.3 - Uniform Complaint Procedures**

NA

~~Exhibit updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.~~

### **Administrative Regulation 3515.6 - Criminal Background Check for Contractors**

Regulation updated to reflect **NEW LAW (AB 130, 2021)** which requires any entity, including a sole proprietor, that has a contract with a district to ensure that employees who interact with students outside of the immediate supervision and control of the student's parent/guardian or school staff have a valid criminal

records summary and to immediately provide any subsequent arrest and conviction information received pursuant to the subsequent arrest service. Regulation also updated to delete the list of service providers as the services in Items #1-5 are no longer listed in law and the services in Item #6 regarding the construction, reconstruction, rehabilitation, or repair of a school facility are considered in another portion of the regulation, delete material regarding an exception for employees with limited contact with students as it is no longer provided for in law, generalize information regarding steps that may be taken to protect the safety of students who may come in contact with employees of contracting entities, and rearrange placement of material for clarity and context.

**Administrative Regulation 4217.3 - Layoff/Rehire**

Regulation updated to add descriptions to the OPTION headings for the determination of "length of service" for order of layoff purposes, reflect **NEW LAW (AB 438, 2021)** which, for both merit and non-merit districts, specifies notice requirements and hearing rights districts must provide to permanent classified employees, as defined, who are subject to layoff due to lack of work or lack of funds, including that notice be given no later than March 15, and that classified staff may be reduced due to lack of work or lack of funds when the governing board determines during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies that the district's local control funding formula apportionment per unit of average daily attendance for the fiscal year of the Budget Act has not increased by at least two percent. Regulation also updated to provide material regarding a permanent classified employee's request for a hearing, including a hearing before an administrative law judge in which the board makes the final decision regarding the sufficiency of the cause and disposition of the layoff, provide material regarding final notice before May 15 to employees affected by the layoff unless a continuance is granted, add material regarding notice to affected employees when classified positions are eliminated as a result of the expiration of a specifically funded program, and include that districts may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds.

**Administrative Regulation 5125 - Student Records**

Regulation updated to enhance clarity by separating administrative guidance for requests involving changes to student records of current students and guidance related to requests for changes to gender or legal name of former students. Regulation also updated to move materials related to former students to end of regulation in new section - "Updating Name and/or Gender of Former Students."

**Administrative Regulation 5145.3 - Nondiscrimination/Harassment**

Regulation updated to clarify how district employees should handle requests by or on behalf of transgender and gender-nonconforming students when changing gender and legal name on student records. Regulation also updated to broaden the section on "Transgender and Gender-Nonconforming Students" to include support for intersex and nonbinary students and related definitions.

**Board Policy 5148 - Child Care and Development** NA

Policy updated to reflect **NEW LAW (AB 131, 2021)** which repealed the Child Care and Development Services Act from the Education Code and reenacted the laws in the Welfare and Institutions Code with responsibility for administering child care programs transferring to the California Department of Social Services (CDSS). Policy also updated to reflect **NEW LAW (AB 130, 2021)** pursuant to which a child's eligibility for transitional kindergarten may not impact family eligibility for a child care program and which requires, as a condition of funding, that a child care program that is physically closed by local or state public health order or guidance due to the COVID-19 pandemic, but funded to be operational, provide distance learning services as specified by CDSS.

**Administrative Regulation 5148 - Child Care and Development** NA

Regulation updated to reflect **NEW LAW (AB 131, 2021)** which (1) repealed the Child Care and Development Services Act from the Education Code and reenacted the laws in the Welfare and Institutions Code, (2) waives fees for families receiving subsidized child care services for 2021-22, and (3) requires a California State Preschool Program or child care program to provide a parent/guardian of a child transferring to a public school with specified information.

**Board Policy 5148.2 - Before/After School Programs**

Policy updated to reflect **NEW LAW (AB 130, 2021)** which (1) establishes the Expanded Learning Opportunities (ELO) Program, (2) allocates ELO funding to districts under a formula based on a district's percentage of unduplicated students and average daily attendance, (3) requires districts receiving funds to, for the 2021-22 school year, offer access to ELO programs to all unduplicated students in grades TK-6, provide access to such programs to at least 50 percent of enrolled unduplicated students and, commencing in the 2022-23 school year, offer access to all students in grades TK-6 inclusive and ensure that access is provided to any student whose parent/guardian requests their placement in an ELO program, and (4) requires After School Education and Safety, 21st Century Community Learning Center, and ELO programs that charge family fees to schedule fees on a sliding scale that considers family income and ability to pay and to waive the cost of such fees for a student who is eligible for free or reduced-price meals.

**Administrative Regulation 5148.2 - Before/After School Programs**

Regulation updated to reflect **NEW LAW (AB 130, 2021)** which (1) establishes the Expanded Learning Opportunities (ELO) Program, (2) requires districts receiving ELO funds to, for the 2021-22 school year, offer access to ELO programs to all unduplicated students in grades TK-6 and to provide access to such programs to at least 50 percent of enrolled unduplicated students, (3) commencing in the 2022-23 school year, offer access to all students in grades TK-6 inclusive and ensure that access is provided to any student whose parent/guardian requests placement in an ELO program, (4) requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten, (5) requires ELO programs serving transitional kindergarten and/or kindergarten students to maintain a student-to-staff member ratio of no more than 10 to 1, and (6) requires that ELO programs, for school days, provide in-person before- or after-school expanded learning opportunities that, when added to daily instructional minutes, are not less than nine hours of combined instructional time and, for intersession periods, provide in-person expanded learning opportunities of no less than nine hours per day for at least 30 non-school days. Regulation also updated to include definition of expanded learning opportunities and unduplicated student and to reflect the expectation that ELO programs will comply with all requirements for the After School Education and Safety program.

**Board Policy 5148.3 - Preschool/Early Childhood Education** NA

Policy updated to reflect **NEW LAW (AB 131, 2021)** which amended and renumbered the statutes governing the California State Preschool Program (CSPP) within the Education Code, and to reflect **NEW LAW (AB 130, 2021)** which (1) revised the timespans for mandatory transitional kindergarten (TK) admittance requirements to be phased in starting in the 2022-23 school year to the 2025-26 school year, (2) created a grant program for the construction or modernization of new preschool classrooms pursuant to the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program, (3) requires, in combination with **NEW STATE GUIDANCE**, as a condition of funding, that a CSPP program that is physically closed by local or state public health order or guidance due to the COVID-19 pandemic, but funded to be operational, provide distance learning services as specified by the California Department of Education, (4) requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten, and (5) prohibits TK eligibility from impacting family eligibility for a preschool or childcare program. Policy also updated to reflect that a CSPP program may be a part-day or full-day program and that a child under four years of age must be served in a CSPP facility licensed in accordance with Title 22 of the California Code of Regulations. Additionally, policy updated to reflect **NEW LAW (AB 1363, 2021)** which requires the quality indicators for CSPP programs to include activities and services that meet the needs of dual language learners for support in the development of their home language and English.

**Administrative Regulation 5148.3 - Preschool/Early Childhood Education** NA

Regulation updated to include definitions of three- and four-year-old children and to reflect **NEW LAW (AB 131, 2021)** which (1) amended and renumbered the statutes governing the California State Preschool Program (CSPP) within the Education Code, (2) clarifies that four-year-old children who are eligible to participate in a CSPP program include those children whose fifth birthday occurs after September 1 of the fiscal year in which they are enrolled in a CSPP program and whose parent/guardian has opted to retain or enroll the child

in a CSPP program, (3) requires CSPP programs to include certain components including minimum days per year for a full-day CSPP program, (4) repeals applicable code sections, (5) revises the eligibility criteria and enrollment priorities for part-day CSPP programs, (6) adds eligibility criteria and enrollment priorities for full-day CSPP programs, (7) waives fees for families receiving subsidized child care services for the 2021-22 school year, and (8) revises the order by which families must be disenrolled from CSPP programs if disenrollment is necessary. Policy also updated to delete section on "Wraparound Child Care Services" to reflect the repeal of code sections as stated above.

#### **Board Policy 6112 - School Day**

Policy updated to reflect clarification in the California Department of Education's Frequently Asked Questions about Independent Study that minimum school day requirements for regular school attendance apply to traditional independent study programs.

#### **Administrative Regulation 6112 - School Day**

Regulation updated to reflect **NEW LAW (AB 131, 2021)** which exempts activities related to the Expanded Learning Opportunity program from the calculation of the maximum school day for kindergarten and transitional kindergarten. Regulation also updated to specify when the school day may begin for students in middle and high schools, and to move material to enhance clarity.

#### **Board Policy 6143 - Courses of Study**

Policy updated to (1) expand student characteristics for which districts may not provide any course separately or require or refuse participation, (2) include that the district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares students for high school graduation and career entry, and (3) clarify that the a-g requirements for the University of California and California State University system is 15 yearlong or 30 semesters.

#### **Administrative Regulation 6143 - Courses of Study**

Regulation updated to clarify that optional instruction in prenatal care is for pregnant individuals, to reflect **NEW LAW (AB 101, 2021)** which, subject to funding in the annual Budget Act or other statute, requires a one-semester course in ethnic studies beginning in the 2025-26 school year and as a requirement for graduation beginning with students who graduate in the 2029-30 school year, clarify that the a-g requirements for the University of California and California State University system is 15 yearlong or 30 semesters, and add a new section "Financial Aid Requirements for Students in Grade 12 that reflects **NEW LAW (AB 132, 2021)** which (1) requires, starting in the 2022-23 school year, districts to confirm that each student in grade 12 completes and submits a Free Application for Federal Student Aid (FAFSA) to the U.S. Department of Education and/or if a student is exempt from paying nonresident tuition, a California Dream Act Application (CADAA) to the Student Aid Commission unless the student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district, or the district, in specified circumstances, exempts the student or the student's parent/guardian from completing the FAFSA, CADAA, or opt-out form and completes and submits an opt-out form on the student's behalf, (2) requires districts to ensure that each high school student in Grade 12, and if applicable the student's parent/guardian, be directed to any support and assistance necessary to complete the FAFSA and/or CADAA, and (3) that information shared by students and parents/guardians in completing and submitting the FAFSA and CADAA is handled in compliance with the federal Family Rights and Privacy Act and applicable state law, regardless of any person's immigration status or other personal information.

#### **Board Policy 6158 - Independent Study**

Policy updated to reflect **NEW LAW (AB 167, 2021)** which relaxes certain independent study (IS) requirements with respect to any student who is unable to attend in-person instruction due to a quarantine or school closure during the 2021-22 school year and to incorporate California Department of Education program clarifications, including that a district is permitted to (1) require students who cannot participate in classroom-based instruction during the school year due to quarantine or school closure because of infection with or exposure to COVID-19 to participate in IS, (2) claim apportionment credit for such students' participation in IS for fewer than the minimum three consecutive days generally required for IS, and (3)

obtain a signed written agreement from each participating student not later than 30 days after IS begins, rather than before a student may participate in IS.

**Administrative Regulation 6158 - Independent Study**

Regulation updated to reflect **NEW LAW (AB 167, 2021)** which permits districts to offer Independent Study (IS) to students who are unable to attend in-person instruction due to a quarantine pursuant to local or state public health guidance because of exposure to or infection with COVID-19. Regulation also revised to clarify that a student must be enrolled in school in order to participate in IS.

**Board Policy 6170.1 - Transitional Kindergarten**

Policy updated to reflect **NEW LAW (AB 130, 2021)** which (1) gradually revises the timespans for mandatory transitional kindergarten (TK) admittance such that, by the 2025-26 school year, children who turn four by September 1 will be eligible for TK, (2) establishes the California Prekindergarten Planning and Implementation Grant Program as an early learning initiative with the goal of expanding access to classroom-based prekindergarten programs at districts, including but not limited to TK programs, and which requires districts to develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten, (3) establishes the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program to provide one-time grants to school districts to construct new school facilities or retrofit existing school facilities including for the purpose of providing TK classrooms, (4) prohibits TK eligibility from impacting family eligibility for a preschool or childcare program, and (5) requires districts to maintain an average TK class enrollment of not more than 24 students for each school site and which, commencing with the 2022–23 school year, requires districts to maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2023-24 school year. Policy also updated to reflect requirements for programs that commingle preschool-age and TK students.

**Board Bylaw 9150 - Student Board Members**

~~Bylaw updated to reflect **NEW LAW (AB 824, 2021)** which specifies circumstances under which a governing board may adjust the term of a student board member. Bylaw also updated to enhance legal accuracy and clarity.~~ **NA**

**Board Bylaw 9320 - Meetings and Notices**

Bylaw updated to clarify that it is discussion among themselves, via technology, of a majority of the governing board regarding an item within the subject matter jurisdiction of the board that can result in a violation of the Brown Act, and that agenda materials are required to be made available for public inspection at the time the materials are distributed to all or a majority of the board when agenda materials relating to an open session of a regular meeting are distributed to the board less than 72 hours before the meeting. Bylaw also updated to add a new section "Teleconferencing During a Proclaimed State of Emergency" which reflects **NEW LAW (AB 361, 2021)** that (1) authorizes boards, until January 1, 2024, to conduct board meetings by teleconference, as specified, without meeting certain requirements otherwise required of teleconference meetings when holding a board meeting during a proclaimed state of emergency when state or local officials have imposed or recommend measures to promote social distancing; to determine whether, as a result of an emergency, meeting in person would present imminent risks to the health or safety of attendees; or when it has been determined, as a result of an emergency, that meeting in person would present imminent risks to the health or safety of attendees, (2) includes that the district may, in its discretion, provide a physical location from which the public may attend or comment and, (3) provides that the board may continue to conduct meetings by teleconference during proclaimed states of emergency by a majority vote finding within 30 days after teleconferencing for the first time and every 30 days thereafter that either the state of emergency continues to directly impact the ability of the board to meet safely in person or that state or local officials continue to impose or recommend measures to promote social distancing.

BIGGS UNIFIED SCHOOL DISTRICT  
Resolution 2021-22 # 9  
“RESOLUTION OF INTENTION TO LAYOFF  
CERTIFICATED POSITIONS”

WHEREAS, based upon the Superintendent’s recommendation, the Board of Trustees of the Biggs Unified School District has determined that the following particular kinds of services are to be reduced or discontinued no later than the beginning of the 2022-2023 school year and the following certificated positions be reduced or discontinued for the 2022-2023 school year:

1. Reduce K-8 Special Education Teacher position by 1.0 FTE
2. Reduce K-8 Multiple Subject Self Contained Instruction by 1.0 FTE

WHEREAS, the Board has determined that each of the foregoing services constitutes a particular kind of service (PKS) within the meaning of Education Code section 44955;

WHEREAS, it is the opinion of this Board that it is in the best interest of this District that 2.00 certificated employees of the District be reduced pursuant to the adopted order of employment;

WHEREAS, the Board of Trustees of the District has determined that as between employees who first rendered paid service on the same date, the order of termination shall be based solely on the basis of the needs of the District and the students thereof based upon the criteria adopted by the Board;

WHEREAS, the Board of Trustees of the District has considered all positively-assured attrition which has occurred to date and but for the attrition already assured would have found it necessary to reduce additional particular kinds of service;

WHEREAS, the Governing Board has determined that with respect to this resolution and for purposes of potential displacement rights, competency shall mean, at a minimum, possession of a preliminary, clear, professional clear, lifetime, or other full credential, and at least one semester actual teaching experience in the subject area at the corresponding grade span (K-8, 9-12) within the last five years. Additionally, competency shall also require that the teacher is qualified to teach the subject area under No Child Left Behind;

NOW, THEREFORE, BE IT RESOLVED that it shall be necessary to terminate at the end of the 2021-2022 School Year the employment of 2.0 full-time equivalent certificated positions of the Biggs Unified School District as a result of the reduction in particular kinds of services, as set forth above;

AND BE IT FURTHER RESOLVED that the District Superintendent is hereby directed to take the proper steps, pursuant to Education Code sections 44949 and 44955, to send the appropriate notices to all employees whose positions may be affected by virtue of this action. The Superintendent is directed to take all appropriate action to implement this resolution. The Superintendent is further directed and authorized to negotiate and sign layoff agreements with any employees in order to implement this resolution.

BE IT FURTHER RESOLVED, that the action of this Board shall not, in any way, be considered to prejudice the rights of the certificated employees to whom notice will be given as to the Board's consideration of the hearing officer's proposed decision in the event a hearing is requested by any employee.

I hereby certify that the foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees of the Biggs Unified School District on the 2<sup>nd</sup> day of March, 2022, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
NOT VOTING: \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk  
Board of Trustees  
Biggs Unified School District



February 14, 2022

Dear Superintendent Kaelin,

Please see the attached letter from CSEA Biggs Chapter 268. We ask that you please accept our letter and have it sunshined in at the next Biggs Unified School District board meeting.

Thank you for your time.

Sincerely,

Negotiation Team for Biggs Chapter 268

David Browning

Derek Tanner

Clara Callaway

Kelly Lewis

Deanna Jones

2022-2023 Initial Proposal  
from the  
California School Employees Association and its Biggs Chapter #268 (CSEA)  
to the  
Biggs Unified School District

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To the Governing Board of the Biggs Unified School District:

The California School Employees Association and its Biggs Chapter #268 (CSEA) submit the following initial proposal for contract negotiations to the Biggs Unified School District (District), thereby satisfying the Public Notice legal requirements:

Article 3 Fringe Benefits: CSEA proposes to negotiate an increase to the cap on benefits.

Article 4 Salaries/ Salary schedule: CSEA proposes to negotiate a fair and equitable salary increase and address the minimum wage.

Article 12: CSEA proposes to negotiate an increase to the vacation accrual rate.

Article 21: CSEA proposes to negotiate a new three-year term from July 1, 2022- June 30, 2025.

New article: CSEA proposes to establish and negotiate a practice for the creation and revision of job descriptions.

Article 9 Leaves: CSEA proposes to update parental leave to comply with the law.

Article 19 Organizational Security: CSEA proposes to update to comply with the law.

Article 6: CSEA proposes to update holidays to coincide with the school calendar.

To: CSEA Biggs Chapter 268

From: Doug Kaelin, Superintendent Biggs Unified

Subject: Articles for contract negotiations 2022-23 school year

Date: February 15, 2022

As per Article XXI the District agree to re-open negotiations on compensation, health and welfare benefits and up to two (2) additional articles of each party's choosing.

The District two (2) articles are:

Article XVI LAY OFFS

Article Appendix G

The district proposes to clean up the positions listed on the salary schedule.

The district would like to explore the MOU for light bus/mechanic extra pay an if it should be in the contract.