



To: Dr. Brett Geithman, Superintendent
From: Paula Rigney, Chief Business Official
Date: March 9, 2022
Re: 2021-22 Second Interim – All Funds

BUDGET NEWS

The Governor’s 2021-22 Budget was approved in June 2021. The adopted state budget was similar in nature to the May Revise proposal, with small conservative changes as to how the one-time funds would be dispersed (specific grants, general fund unrestricted one-time funds, Preschool/TK funding, Expanded Learning Opportunities, Educational Effectiveness Grant, etc.). The Governor’s 2022-23 proposed budget includes an additional contribution of \$3.1 billion to public schools in the same form of one-time funding toward “Universal PreK”, expanded learning, extended day, summer school programs, universal meals, etc. The STRS implemented rates stand to be the same as proposed, while CalPERS has announced that rates may decrease. The CalPERS board anticipates voting on rates by the April board meeting. Local educational leaders can look forward to increased revenues that will help expand access to high-quality educational and support services to California’s six million students, including programs to accelerate and enrich academic learning. The significant investments in the current state budget—namely, the increased ongoing education spending obligations—can create out-year risks for the state and local leaders if the economic assumptions underlying the approved budget prove tenuous. Districts should incorporate local factors into building their budgets. The Governor’s office, Fiscal Crisis and Management Assistance Team (FCMAT), and School Services of California are all advising school districts to budget conservatively and cautiously when forecasting future budgets.

The Larkspur-Corte Madera School District (LCMSD) has gathered feedback from numerous stakeholders, such as Marin County Office of Education (MCOE), FCMAT, and Fiscal Advisory Committee during the past couple of months to help guide recommendations presented to the Board. District staff are continuously updating the 2021-22 current budget and have developed a conservative budget. The District used recommendations from School Services of California Governor’s Workshop, FCMAT, local governmental agencies and community stakeholders to develop the 2021-22 First Interim Budget and the Multi Year Projections (MYPs).

Message from the Marin County Office of Education on Reserves/Reserve Cap

The Common Message continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty (3%). The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%-20%. The current statewide average for school district reserve levels for Unified School Districts is 18.82%, Elementary School Districts is 22.70%, and High School Districts is 17.34% (data used from 2019-20 final budgets). In determining an



appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multi-year projections
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

- The unknown future financial implications of COVID-19 can greatly affect the district's already low reserve level. LCMSD is a perfect example of what can happen to a district with low reserve levels and the impact of slight revenue shifts or large expenditure hits. In 2018-19 the District adopted approximately \$1.147M in budget cuts (approximately \$817,000 cuts within all personnel groups, and \$330,000 in operational expenses). LCMSD is fortunate to utilize Fund 35 (School Facilities Fund) to purchase PPE, air purifiers for all staff members, technology for students and staff, furniture to shift classrooms to meet CDC/health department guidelines, and installation of an ionization filtration system. The District applied one-time funding at the federal and state level to fund current expenditures that were fundamental in getting students back to in-person instruction, which in turn increased the District's reserve level and contributed in the District being able to approve a multi-year settlement agreement with both bargaining groups. MCOE has commended the LCMSD Board for developing the cost reductions that accompany the recently approved settlement agreements.

ASSUMPTIONS

The District used the following assumptions while building the 2021-22 Budget and the Multi-Year Projections (2021-22 through 2023-24):

Revenue Assumptions:

- Property Tax Growth
 - In 2021-22 a 3.82% property tax growth from the previous year, 5.8% property tax growth for 2022-23 and 4% property tax growth in the out years
 - Please note that 1% of property tax growth is approximately \$120K
 - The District is projecting moderate property tax increases in out years due to the unknown effects of COVID-19



- LCFF Revenue Assumptions: From 2021-22 through 2023-24
 - Significant decrease in enrollment in 2022-23 (drop of 192.43 ADA) and then projecting flat enrollment for the out years
 - 96% ADA to enrollment
 - COLA to LCFF Base:
 - 2021-22 5.07%
 - 2022-23 5.33%
 - 2023-24 3.61%
- SPARK contribution committed at \$1,209,106 for 2021-22 and projected \$1,250,000 through 2023-24 ~ Subject to change based on final 2021-22 donations
- Lottery revenues projected at \$163/ADA (unrestricted) and \$65/ADA (restricted) for the current year, 2021-22 funding levels through 2023-24
- Mandated Block Grant projected funding:
 - 2021-22 \$32.79 per ADA
 - 2022-23 \$34.54 per ADA
 - 2023-24 \$35.79 per ADA
- Federal revenues projected with current 2021-22 allocation and 12% reduction through 2023-24
 - As of June 2, 2021, no one-time funding budgeted in MYP except for ESSER III funds in 2021-22
- Special Education projected to be flat funded from 2021-22 to 2023-24
- Parcel tax projected at current number of parcels with 5% escalation from 2021-22 to 2023-24, due to expire June 2024 if ballot measure does not pass
- Lease revenue based upon current signed leases from 2021-22 to 2023-24
- Local revenues based on current budgeted facility rentals from 2021-22 to 2023-24

Expenditure Assumptions:

- Staffing Assumptions
 - Step and Column included
 - 2021-22 2.25% increase on salary schedule
 - 2022-23 2.25% increase on salary schedule
 - Staffing included in 2021-22
 - 86.16 FTE CTA
 - 39.13 FTE CSEA
 - 4.0 FTE Confidential Classified
 - 6.8 FTE Certificated Administration
 - 2.0 FTE Classified Administration
 - 2.0 FTE Non-Represented
 - Staffing in 2022-23
 - ALL groups remaining the same as staffing from 2021-22
 - Staffing in 2023-24
 - Currently the same as 2022-23 but subject to change based on the District's fiscal solvency
- STRS and PERS Rates:
 - Based on the current enacted legislation and budget adoption
 - STRS: 16.92% in 2021-22, 19.1% in 2022-23, 19.1% 2023-24
 - PERS: 22.91% in 2021-22, 26.10% in 2022-23, 27.10% 2023-24



- Operational expenditures are based on current rates, contracts, agreements, MOU's, etc.
 - Continued reduction of professional development budget by \$140,000 for 2021-22
 - One-time funding expenditures from 2020-21 reduced except for ESSER III funding and State Expanded Opportunity Funding in 2021-22 and 2022-23
- Please note, the current MYP does not reflect budgeting for any possible additional expenditures due to requirements imposed by the health department and/or CDC.

GENERAL FUND

Detailed Key Budget Assumptions used to prepare the 2021-22 budget are attached to this narrative, followed by factors to consider for the two subsequent fiscal years. They include all of the expenditures supporting the District's strategic priorities and draft Local Control Accountability Plan (LCAP).

Local Control Funding Formula (LCFF) Revenues: \$13,640,547

The State funded the LCFF at a 5.07% Cost of Living Adjustment (COLA). LCFF funding eliminated; (1) the prior funding formula known as revenue limits, (2) the deficit factor, and (3) collapsed almost all state categorical revenue into the LCFF formula. The District has used the (FCMAT) LCFF calculator, with the attached budget assumptions, to calculate revenue estimates for 2021-22 through 2023-24. The District is projected to receive \$13,640,547 in LCFF revenue for 2021-22, all funds are attributed to the District's excess property tax and some state funds (\$1,025,408).

Districts are now known as "LCFF funded" or "Basic Aid." Based on the assumptions used, projections indicate that the District will be Basic Aid funded for 2021-22 through 2023-24.

Federal Funding: \$704,487

Federal funding consists of \$222,119 in Special Education Funding, \$376,674 ESSER Funding, \$105,694 in Elementary and Secondary Education Act (ESEA; Title I, II, III and IV) funding.

State Funding: \$2,162,320

The implementation of LCFF has reduced the number of state categorical programs. The District's remaining state funding is limited to Lottery funding of \$432,536 (increase due to budgeting at fully funded levels), Mandated Cost Block Grant of \$48,553, Classified School Employees Summer Assistance Program of \$33,206, other state funding of \$21,851 and state mental health funding of \$142,664 (increase due to some one-time funds of \$96,527). The 2021-22 state budget also apportioned one-time funding in the 2021 Educator Effectiveness Grant of \$305,637 and the Expanded Learning Opportunity Program of \$94,050.

Another change in State funding comes in the form of an accounting change. The STRS payments that the State makes "on behalf" of school district employees is now recorded as an expense, and recorded as equal state revenue as well. There is no net impact of this change in accounting (an \$1,018,124 increase to both State Revenue and STRS expense), with the



exception of a slightly increased reserve for economic uncertainties, which is calculated based upon total expenditures.

Local Funding: \$6,474,470

Parcel tax revenue of \$3,500,117 has been budgeted based upon preliminary estimates of the approved Measure A at \$873.14 per parcel for the 2021-22 fiscal year.

SPARK has updated its contribution to the General Fund to \$1,209,106, based upon current budget development meetings.

Lease and local revenue of \$900,196 is included based upon current leases, consisting primarily of the long-term lease to Marin Primary and Middle School, facility use agreements and memorandums of understanding with other school districts/entities.

The local Special Education Local Plan Authority (SELPA) chapter has updated its contribution to the General Fund to \$865,051, based upon current budget development meetings and average daily attendance reporting.

General Fund Expenditures

Employee salaries and benefits equal 84% of the District's expenditures. The remaining 16% of the budget funds goes to contracted services, supplies and materials, capital outlay, and other expenses. Elementary school districts are required by law to spend at least 60% of total expenditures on classroom-related expenses, including teachers and student support staff. The District maintains a percentage well over 60%.

Salary and benefit projections include current salary agreements, including step and column placements, proposed and implemented increases to STRS, PERS, and State Unemployment Insurance, and Workers' Compensation rates. Any new hire open positions not filled at the time of adoption and/or budget cycle are budgeted for a worst-case scenario at the highest salary placement allowed per bargaining unit contracts.

OTHER FUNDS

The Cafeteria Fund (Fund 13) is budgeted based on historical operations using current reimbursement rates, indirect cost rates, and anticipated food services contract rates for 2021-22. The District started the process of reviewing the current food program and future programs at the start of the 2017-18 school year. A significant amount of time was invested by District staff and the Health and Wellness Committee to examine the current program. The District will extend the agreement for one more year with the current food service management company.

The Bond Fund budget (Fund 21) previously monitored the three main 2014 Measure D projects. All projects were completed in September of 2017. There are no expenditures included in the proposed budget due to all bond proceeds being spent and closed out. When the accounting records are closed for 2021-22, the fund will be re-categorized as facilities funds for parks and recreation agreements and District-wide facilities projects reimbursed by the Office of Public-School Construction (OPSC).



The Developer Fee Fund (Fund 25) is funded by Level I Developer Impact Fees. The rates for these fees are set by the State Allocation Board and enacted by the District after performing a justification study. The District's current rates of \$3.36 per sq. ft. for residential and \$0.54 per sq. ft. for commercial properties were approved in April of 2014. Developer fee revenue decreased from 2012-13 through 2016-17. The District is estimating another slight decrease in developer fees, but is hopeful that they come in flat from the prior year, as no significant development projects have been approved or initiated.

Attachments

- 1) **Key Budget Assumptions** – All significant budget assumptions used to create the budget and multi-year projections (MYP).
Planning Factors for 2021-22 and MYPs
 Key planning factors for LEAs to incorporate into their 2021-22 budgets and MYPs are listed in the MCOE Common Message and are based on the Governor's Final Adopted Budget. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments, residential and commercial property tax loss, and local reserve levels, etc.
- 2) **2021-22 Second Interim for the General Fund** – An updated budget for 2021-22 which projects how the District will close out the year and the summary of the General Fund budget for 2021-22. This is presented in the SACS alternative form.
- 3) **2021-22 through 2023-24 MYP** – As required by AB 1200, the MYP is a projection of 2021-22 and the subsequent two years. This projection supports the assumption that the District can meet its financial obligations for the budget year, as well as the two subsequent years.
- 4) **Marin Common Message** – MCOE summary of the Governor's May Revise and budget recommendations.
- 5) **Additional Budget Reference Materials:**
 - a. School Services of California (SSC) 2021-22 Financial Projection Dashboard for the 2022-23 Governor's Proposed State Budget
 - b. School Services of California (SSC) State Revenue at Stratospheric Levels
 - c. School Services of California (SSC) Fiscal Report of Legislative Analyst's Office (LAO) Governor's 2022-2023 State Budget
 - d. Legislative Analyst's Office (LAO) Governor's Budget Overview
 - e. MCOE 1-20-2022 FCMAT and Brooks Allen Presentation
 - f. School Services of California State Revenues Look Promising
 - g. MCOE First Interim Approval Letter

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

2021-22 General Fund Budget



KEY BUDGET ASSUMPTIONS

2021-22 Second Interim

March 9, 2022

The following Budget Assumptions are based on the Governor's 2022-23 Budget Proposal and Governor's Workshop by School Services of California (SSC) (January 2022 Dart Board), Education Coalition (California School Boards Association, Association of California School Administrators, California Association of School Business Officials), Legislative Analyst's Office, State Department of Finance, and Marin County Office of Education Common Message.

2021-22 General Fund Basic Aid Funded

REVENUES

- Local Control Funding Formula (LCFF) revenue of \$13,640,547 (3.82% property tax growth from previous year) is based upon the Governor's Proposed Budget Adoption LCFF calculator with the following assumptions. The gap funding percentage is the percentage of the "gap" between the current funding level and the proposed full implementation funding level under LCFF:

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1483.37*	96.0%	100%	5.07%	12.38%

- Federal Revenue \$704,487 (one-time ESSER III Grant \$385,806, slight increase in estimated budget adoption allocation in Title I-IV)
- Other State Revenue of \$2,162,320 (one-time funding for 2021 Educators Effectiveness Grant, Expanded Learning Opportunities, and State Special Education Mental Health)
- Other Local Revenues \$6,474,470
 - Parcel Taxes approved for \$3,500,116
 - SPARK funding approved for \$1,209,106 (subject to change)
 - SELPA funding approved for \$865,051
 - Leases/Rentals/MOUs/Interest anticipated funding of \$900,196

*Due to the District's declining enrollment, the California Department of Education allows a district to use the highest ADA between current year and prior year P-2 attendance reporting.

EXPENDITURES

Salaries & Benefits: \$18,628,518

- Projected salaries (step and column) based upon current staffing and placement/hiring as of October 30, 2021

- 2021-2022 2.25% salary schedule
- Health and Welfare benefit cap of \$11,000, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 16.92% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 22.91% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.937% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%) are based upon actual rates

Non-Salary Accounts: \$3,670,907

Includes reduction of professional development by \$140,000, technology and the curriculum adoption plan

- Increase in 4000 and 5000 object categories, which accounts for carry-over purchases from previous fiscal year and/or one-time CARES/ESSER/COVID-19/Learning Loss funds, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2022-23 General Fund Basic Aid Funded

REVENUES

- Local Control Funding Formula revenue of \$14,133,219 (estimated 5.8% property tax growth from previous year) is based upon the Governor's 2021-22 Proposed Budget LCFF calculator with the following assumptions (conservatively; declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1308.98	96.0%	100%	5.33%	12.57%

- Federal Revenue \$313,729 (12% decrease in Title I-IV, no additional one-time funding)
- Other State Revenue of \$1,383,924
- Other Local Revenues of \$6,819,914
 - Parcel Taxes approved for \$3,675,122
 - SPARK funding projection of \$1,250,000 (subject to change)
 - SELPA funding projection of \$903,852
 - Leases/Rentals/MOUs/Interest anticipated funding of \$800,469

EXPENDITURES

Salaries & Benefits: \$19,955,462

- Projected salaries (step and column) based upon staffing and placement/hiring as of October 30, 2021 for the 2022-23 fiscal year
 - 2022-23 2.25% salary schedule
- Health and Welfare benefit cap of \$11,250, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 26.10% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.937% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%) are based upon actual rates

Non-Salary accounts: \$3,647,651

- Increase in 4000 and 5000 object categories, which accounted for carry-over and/or one-time ESSER III unspent funds from previous fiscal year, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA).

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2023-24 General Fund Basic Aid Funded

REVENUES

- Local Control Funding Formula revenue of \$14,634,686 (estimated 4% property tax growth from previous year) is based upon the Governor's May Revise LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1308.98	96.0%	100%	3.61%	12.85%

- Federal Revenue \$313,729 (12% decrease Title I-IV, no additional one-time funding)
- Other State Revenue of \$1,383,924
- Other Local Revenues of \$6,819,914
 - Parcel Taxes approved for \$3,858,879 (due to expire June 2024)
 - SPARK funding commitment projection of \$1,250,000 (subject to change)
 - SELPA funding projection of \$903,852
 - Leases/Rentals/MOUs/Interest anticipated funding of \$807,183

EXPENDITURES

Salaries & Benefits: \$20,302,269

- Projected salaries (step and column) based upon staffing and placement/hiring as of October 30, 2021 for the 2022-23 fiscal year
 - 2022-2023 2.25% salary schedule increase
 - 2023-2024 0.00% salary schedule increase
- Health and Welfare \$11,250 cap based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 27.1% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.937% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%; anticipated to be lowered to 0.2%) are based upon actual rates

Non-Salary accounts \$3,678,360

- Increase in 4000 and 5000 object categories, which accounted for carry-over and/or one-time ESSER III, unspent funds from previous fiscal year, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

230 Doherty, Larkspur CA 94939 (415) 927-6960 www.lcmschools.org

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Superintendent

Dr. Brett Geithman



2021-2022 SECOND INTERIM

March 9, 2022



2021-2022 SECOND INTERIM

SECOND INTERIM CERTIFICATION FOR THE FISCAL YEAR 2021-2022

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

Signed: _____

Date: _____

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2022

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Paula Rigney

Telephone: 415-927-6960

Title: Chief Business Official

E-mail: prigney@lcmsschools.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2021-22 Board Approved Operating Budget			
Form	Description	2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund		G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

2021-2022 SECOND INTERIM

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED AND RESTRICTED SUMMARY OF REVENUES, EXPENDITURES

PLEASE NOTE THAT YOU WILL NOTICE LARGE
PERCENTAGE DIFFERENCES IN COLUMN “F”. THIS IS
DUE TO THE SHIFTING OF THE PARCEL TAX BUDGET
FROM UNRESTRICTED TO RESTRICTED.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,530,294.00	13,526,088.00	7,820,573.51	13,640,546.88	114,458.88	0.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	204,394.00	335,069.94	225,413.72	357,769.76	22,699.82	6.8%
4) Other Local Revenue		8600-8799	4,320,542.00	4,397,413.53	616,998.00	900,195.67	(3,497,217.86)	-79.5%
5) TOTAL, REVENUES			18,055,230.00	18,258,571.47	8,662,985.23	14,898,512.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,573,801.00	7,386,685.00	3,927,123.57	4,384,535.00	3,002,150.00	40.6%
2) Classified Salaries		2000-2999	1,887,662.00	1,935,042.00	1,069,301.62	1,780,275.00	154,767.00	8.0%
3) Employee Benefits		3000-3999	3,647,666.00	3,547,401.00	1,819,504.65	3,196,012.00	351,389.00	9.9%
4) Books and Supplies		4000-4999	129,948.00	132,963.00	60,087.22	148,463.00	(15,500.00)	-11.7%
5) Services and Other Operating Expenditures		5000-5999	1,088,337.00	1,204,218.75	554,738.79	1,228,368.75	(24,150.00)	-2.0%
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	32,245.00	32,245.00	20,884.41	32,245.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,505.00)	(3,051.76)	0.00	(3,051.76)	0.00	0.0%
9) TOTAL, EXPENDITURES			14,357,154.00	14,235,502.99	7,451,640.26	10,766,846.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,698,076.00	4,023,068.48	1,211,344.97	4,131,665.32		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	287.00	287.00	0.00	287.00	0.00	0.0%
3) Contributions		8980-8999	(3,501,638.00)	(3,484,256.00)	0.00	(3,352,972.85)	131,283.15	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,501,925.00)	(3,484,543.00)	0.00	(3,353,259.85)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196,151.00	538,525.48	1,211,344.97	778,405.47		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,013,648.18	5,108,194.42		5,108,194.42	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)			4,013,648.18	5,108,194.42		5,108,194.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,013,648.18	5,108,194.42		5,108,194.42		
2) Ending Balance, June 30 (E + F1e)			4,209,799.18	5,646,719.90		5,886,599.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	312,000.00	312,000.00		312,000.00		
Fund 20 Retirement	0000	9760	162,000.00					
Fund 14 Def. Mnt.	0000	9760	50,000.00					
Special Ed.	0000	9760	100,000.00					
Fund 20 Retirement	0000	9760		162,000.00				
Fund 14 Def. Mnt	0000	9760		50,000.00				
Special Ed.	0000	9760		100,000.00				
Fund 20 Retirement	0000	9760				162,000.00		
Fund 14 Def. Mnt	0000	9760				50,000.00		
Special Ed.	0000	9760				100,000.00		
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	3,896,799.18	5,333,719.90		5,573,599.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,025,408.00	1,025,408.00	676,768.00	1,025,408.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	296,674.00	296,674.00	148,337.00	297,391.00	717.00	0.2%
State Aid - Prior Years		8019	48,506.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	47,924.00	47,297.00	24,285.81	47,297.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,856,183.00	11,913,689.00	6,614,420.82	11,913,689.00	0.00	0.0%
Unsecured Roll Taxes		8042	235,298.00	220,774.00	226,416.83	226,416.83	5,642.83	2.6%
Prior Years' Taxes		8043	20,301.00	22,246.00	130,345.05	130,345.05	108,099.05	485.9%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,530,294.00	13,526,088.00	7,820,573.51	13,640,546.88	114,458.88	0.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,530,294.00	13,526,088.00	7,820,573.51	13,640,546.88	114,458.88	0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	48,640.00	48,640.00	48,553.00	48,553.00	(87.00)	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	155,754.00	286,429.94	155,009.36	287,365.40	935.46	0.3%
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	21,851.36	21,851.36	21,851.36	New
TOTAL, OTHER STATE REVENUE			204,394.00	335,069.94	225,413.72	357,769.76	22,699.82	6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,520,073.00	3,500,116.62	0.00	0.00	(3,500,116.62)	-100.0%
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	537,130.00	537,130.00	417,700.04	544,028.76	6,898.76	1.3%
Interest		8660	6,500.00	6,500.00	938.31	2,500.00	(4,000.00)	-61.5%
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	256,839.00	353,666.91	198,359.65	353,666.91	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,320,542.00	4,397,413.53	616,998.00	900,195.67	(3,497,217.86)	-79.5%
TOTAL, REVENUES			18,055,230.00	18,258,571.47	8,662,985.23	14,898,512.31	(3,360,059.16)	-18.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,313,327.00	6,134,110.00	3,233,621.89	3,301,749.00	2,832,361.00	46.2%
Certificated Pupil Support Salaries		1200	177,171.00	172,813.00	84,057.25	10,733.00	162,080.00	93.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,048,303.00	1,044,762.00	609,444.43	1,037,053.00	7,709.00	0.7%
Other Certificated Salaries		1900	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,573,801.00	7,386,685.00	3,927,123.57	4,384,535.00	3,002,150.00	40.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	135,558.00	187,348.00	91,320.69	27,433.00	159,915.00	85.4%
Classified Support Salaries		2200	751,199.00	751,199.00	413,282.93	749,344.00	1,855.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	183,345.00	183,345.00	106,951.25	183,345.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	755,721.00	755,429.00	437,153.76	762,936.00	(7,507.00)	-1.0%
Other Classified Salaries		2900	61,839.00	57,721.00	20,592.99	57,217.00	504.00	0.9%
TOTAL, CLASSIFIED SALARIES			1,887,662.00	1,935,042.00	1,069,301.62	1,780,275.00	154,767.00	8.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,287,610.00	1,163,650.00	640,307.95	1,069,798.00	93,852.00	8.1%
PERS		3201-3202	428,697.00	455,650.00	238,463.79	406,103.00	49,547.00	10.9%
OASDI/Medicare/Alternative		3301-3302	244,338.00	246,010.00	135,769.83	223,623.00	22,387.00	9.1%
Health and Welfare Benefits		3401-3402	1,087,429.00	1,128,102.00	493,970.43	959,988.00	168,114.00	14.9%
Unemployment Insurance		3501-3502	109,712.00	44,344.00	25,159.40	41,822.00	2,522.00	5.7%
Workers' Compensation		3601-3602	174,530.00	171,795.00	96,378.93	156,828.00	14,967.00	8.7%
OPEB, Allocated		3701-3702	58,502.00	58,502.00	15,706.14	58,502.00	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	256,848.00	279,348.00	173,748.18	279,348.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,647,666.00	3,547,401.00	1,819,504.65	3,196,012.00	351,389.00	9.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Books and Other Reference Materials		4200	20,000.00	20,000.00	10,730.11	20,000.00	0.00	0.0%
Materials and Supplies		4300	98,948.00	101,963.00	40,049.35	115,463.00	(13,500.00)	-13.2%
Noncapitalized Equipment		4400	10,000.00	10,000.00	9,307.76	12,000.00	(2,000.00)	-20.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			129,948.00	132,963.00	60,087.22	148,463.00	(15,500.00)	-11.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	22,500.00	51,600.00	32,283.49	67,600.00	(16,000.00)	-31.0%
Dues and Memberships		5300	34,000.00	34,000.00	36,836.35	38,500.00	(4,500.00)	-13.2%
Insurance		5400-5450	164,952.00	170,386.00	170,386.00	170,386.00	0.00	0.0%
Operations and Housekeeping Services		5500	201,221.00	219,221.00	124,602.10	219,221.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,000.00	22,300.00	5,894.75	22,750.00	(450.00)	-2.0%
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	586,864.00	649,911.75	161,401.76	653,111.75	(3,200.00)	-0.5%
Communications		5900	56,800.00	56,800.00	23,334.34	56,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,088,337.00	1,204,218.75	554,738.79	1,228,368.75	(24,150.00)	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	32,245.00	32,245.00	20,884.41	32,245.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,245.00	32,245.00	20,884.41	32,245.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,505.00)	(3,051.76)	0.00	(3,051.76)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,505.00)	(3,051.76)	0.00	(3,051.76)	0.00	0.0%
TOTAL, EXPENDITURES			14,357,154.00	14,235,502.99	7,451,640.26	10,766,846.99	3,468,656.00	24.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	287.00	287.00	0.00	287.00	0.00	0.0%
(d) TOTAL, USES			287.00	287.00	0.00	287.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,501,638.00)	(3,484,256.00)	0.00	(3,352,972.85)	131,283.15	-3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,501,638.00)	(3,484,256.00)	0.00	(3,352,972.85)	131,283.15	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,501,925.00)	(3,484,543.00)	0.00	(3,353,259.85)	131,283.15	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	697,111.00	703,559.00	120,644.00	704,487.00	928.00	0.1%
3) Other State Revenue		8300-8599	1,097,074.00	1,736,406.98	468,948.84	1,804,549.98	68,143.00	3.9%
4) Other Local Revenue		8600-8799	2,050,268.00	2,065,964.34	2,688,918.50	5,574,274.28	3,508,309.94	169.8%
5) TOTAL, REVENUES			3,844,453.00	4,505,930.32	3,278,511.34	8,083,311.26		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,447,181.00	2,499,190.47	1,241,026.75	5,523,313.75	(3,024,123.28)	-121.0%
2) Classified Salaries		2000-2999	976,636.00	1,016,708.00	538,614.63	1,185,121.00	(168,413.00)	-16.6%
3) Employee Benefits		3000-3999	2,329,856.00	2,262,300.00	587,371.04	2,559,261.00	(296,961.00)	-13.1%
4) Books and Supplies		4000-4999	227,882.00	619,935.86	227,676.50	722,659.37	(102,723.51)	-16.6%
5) Services and Other Operating Expenditures		5000-5999	980,702.00	1,251,337.68	552,470.00	1,115,413.80	135,923.88	10.9%
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	434,347.00	434,347.00	211,864.75	423,470.00	10,877.00	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,505.00	3,051.76	0.00	3,051.76	0.00	0.0%
9) TOTAL, EXPENDITURES			7,399,109.00	8,086,870.77	3,359,023.67	11,532,290.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,554,656.00)	(3,580,940.45)	(80,512.33)	(3,448,979.42)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,501,638.00	3,484,256.00	0.00	3,352,972.85	(131,283.15)	-3.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,501,638.00	3,484,256.00	0.00	3,352,972.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,018.00)	(96,684.45)	(80,512.33)	(96,006.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	293,050.78	636,888.33		636,888.33	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)			293,050.78	636,888.33		636,888.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			293,050.78	636,888.33		636,888.33		
2) Ending Balance, June 30 (E + F1e)			240,032.78	540,203.88		540,881.76		
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	240,032.78	540,204.00		540,882.00		
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	(0.12)		(0.24)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	209,901.00	211,902.00	0.00	211,902.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,217.00	10,217.00	0.00	10,217.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	46,650.00	49,669.00	32,623.00	49,756.00	87.00	0.2%
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	19,547.00	22,326.00	21,153.00	22,326.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	6,726.00	12,447.00	8,352.00	12,447.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	9,464.00	11,001.00	11,001.00	11,001.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	8,800.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5630	8290	8,800.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	385,806.00	375,997.00	37,515.00	376,838.00	841.00	0.2%
TOTAL, FEDERAL REVENUE			697,111.00	703,559.00	120,644.00	704,487.00	928.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	50,880.00	145,170.98	50,437.84	145,170.98	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,046,194.00	1,591,236.00	418,511.00	1,659,379.00	68,143.00	4.3%
TOTAL, OTHER STATE REVENUE			1,097,074.00	1,736,406.98	468,948.84	1,804,549.98	68,143.00	3.9%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	1,924,931.18	3,500,116.62	3,500,116.62	New
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,250,000.00	1,209,106.34	305,503.32	1,209,106.34	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	800,268.00	856,858.00	458,484.00	865,051.32	8,193.32	1.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,050,268.00	2,065,964.34	2,688,918.50	5,574,274.28	3,508,309.94	169.8%
TOTAL, REVENUES			3,844,453.00	4,505,930.32	3,278,511.34	8,083,311.26	3,577,380.94	79.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,692,932.00	1,747,845.47	832,851.94	4,609,887.75	(2,862,042.28)	-163.7%
Certificated Pupil Support Salaries		1200	618,190.00	615,286.00	328,807.06	777,367.00	(162,081.00)	-26.3%
Certificated Supervisors' and Administrators' Salaries		1300	136,059.00	136,059.00	79,367.75	136,059.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,447,181.00	2,499,190.47	1,241,026.75	5,523,313.75	(3,024,123.28)	-121.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	531,238.00	565,688.60	276,413.17	739,828.60	(174,140.00)	-30.8%
Classified Support Salaries		2200	196,408.00	193,658.50	110,936.44	187,931.50	5,727.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	149,092.00	149,092.00	86,970.31	149,092.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,661.00	32,031.90	22,110.93	32,031.90	0.00	0.0%
Other Classified Salaries		2900	76,237.00	76,237.00	42,183.78	76,237.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			976,636.00	1,016,708.00	538,614.63	1,185,121.00	(168,413.00)	-16.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,458,742.00	1,405,314.00	206,028.48	1,501,829.00	(96,515.00)	-6.9%
PERS		3201-3202	231,307.00	242,713.00	107,378.70	271,701.00	(28,988.00)	-11.9%
OASDI/Medicare/Alternative		3301-3302	125,483.00	125,765.00	57,170.42	151,360.00	(25,595.00)	-20.4%
Health and Welfare Benefits		3401-3402	411,154.00	408,275.00	174,114.61	535,245.00	(126,970.00)	-31.1%
Unemployment Insurance		3501-3502	40,650.00	16,578.00	8,833.74	20,456.00	(3,878.00)	-23.4%
Workers' Compensation		3601-3602	58,448.00	59,583.00	33,845.09	74,598.00	(15,015.00)	-25.2%
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	4,072.00	4,072.00	0.00	4,072.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,329,856.00	2,262,300.00	587,371.04	2,559,261.00	(296,961.00)	-13.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	22,107.00	320,378.77	104,945.57	320,378.77	0.00	0.0%
Books and Other Reference Materials		4200	38,461.00	49,591.00	24,419.63	49,591.00	0.00	0.0%
Materials and Supplies		4300	156,291.00	236,818.16	98,311.30	348,563.67	(111,745.51)	-47.2%
Noncapitalized Equipment		4400	11,023.00	13,147.93	0.00	4,125.93	9,022.00	68.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			227,882.00	619,935.86	227,676.50	722,659.37	(102,723.51)	-16.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,014.00	47,050.00	19,085.94	47,050.00	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	52,223.00	74,602.28	60,910.19	81,602.28	(7,000.00)	-9.4%
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	899,465.00	1,129,685.40	472,473.87	986,761.52	142,923.88	12.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			980,702.00	1,251,337.68	552,470.00	1,115,413.80	135,923.88	10.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	179,387.00	179,387.00	78,520.75	179,387.00	0.00	0.0%
Payments to County Offices		7142	254,960.00	254,960.00	133,344.00	244,083.00	10,877.00	4.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			434,347.00	434,347.00	211,864.75	423,470.00	10,877.00	2.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,505.00	3,051.76	0.00	3,051.76	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,505.00	3,051.76	0.00	3,051.76	0.00	0.0%
TOTAL, EXPENDITURES			7,399,109.00	8,086,870.77	3,359,023.67	11,532,290.68	(3,445,419.91)	-42.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,501,638.00	3,484,256.00	0.00	3,352,972.85	(131,283.15)	-3.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,501,638.00	3,484,256.00	0.00	3,352,972.85	(131,283.15)	-3.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			3,501,638.00	3,484,256.00	0.00	3,352,972.85	131,283.15	-3.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,530,294.00	13,526,088.00	7,820,573.51	13,640,546.88	114,458.88	0.8%
2) Federal Revenue		8100-8299	697,111.00	703,559.00	120,644.00	704,487.00	928.00	0.1%
3) Other State Revenue		8300-8599	1,301,468.00	2,071,476.92	694,362.56	2,162,319.74	90,842.82	4.4%
4) Other Local Revenue		8600-8799	6,370,810.00	6,463,377.87	3,305,916.50	6,474,469.95	11,092.08	0.2%
5) TOTAL, REVENUES			21,899,683.00	22,764,501.79	11,941,496.57	22,981,823.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,020,982.00	9,885,875.47	5,168,150.32	9,907,848.75	(21,973.28)	-0.2%
2) Classified Salaries		2000-2999	2,864,298.00	2,951,750.00	1,607,916.25	2,965,396.00	(13,646.00)	-0.5%
3) Employee Benefits		3000-3999	5,977,522.00	5,809,701.00	2,406,875.69	5,755,273.00	54,428.00	0.9%
4) Books and Supplies		4000-4999	357,830.00	752,898.86	287,763.72	871,122.37	(118,223.51)	-15.7%
5) Services and Other Operating Expenditures		5000-5999	2,069,039.00	2,455,556.43	1,107,208.79	2,343,782.55	111,773.88	4.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	466,592.00	466,592.00	232,749.16	455,715.00	10,877.00	2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,756,263.00	22,322,373.76	10,810,663.93	22,299,137.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			143,420.00	442,128.03	1,130,832.64	682,685.90		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	287.00	287.00	0.00	287.00	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			(287.00)	(287.00)	0.00	(287.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			143,133.00	441,841.03	1,130,832.64	682,398.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,306,698.96	5,745,082.75		5,745,082.75	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)			4,306,698.96	5,745,082.75		5,745,082.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,306,698.96	5,745,082.75		5,745,082.75		
2) Ending Balance, June 30 (E + F1e)			4,449,831.96	6,186,923.78		6,427,481.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	240,032.78	540,204.00		540,882.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	312,000.00	312,000.00		312,000.00		
Fund 20 Retirement	0000	9760	162,000.00					
Fund 14 Def. Mnt.	0000	9760	50,000.00					
Special Ed.	0000	9760	100,000.00					
Fund 20 Retirement	0000	9760		162,000.00				
Fund 14 Def. Mnt	0000	9760		50,000.00				
Special Ed.	0000	9760		100,000.00				
Fund 20 Retirement	0000	9760				162,000.00		
Fund 14 Def. Mnt	0000	9760				50,000.00		
Special Ed.	0000	9760				100,000.00		
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	3,896,799.18	5,333,719.78		5,573,599.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,025,408.00	1,025,408.00	676,768.00	1,025,408.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	296,674.00	296,674.00	148,337.00	297,391.00	717.00	0.2%
State Aid - Prior Years		8019	48,506.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	47,924.00	47,297.00	24,285.81	47,297.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,856,183.00	11,913,689.00	6,614,420.82	11,913,689.00	0.00	0.0%
Unsecured Roll Taxes		8042	235,298.00	220,774.00	226,416.83	226,416.83	5,642.83	2.6%
Prior Years' Taxes		8043	20,301.00	22,246.00	130,345.05	130,345.05	108,099.05	485.9%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,530,294.00	13,526,088.00	7,820,573.51	13,640,546.88	114,458.88	0.8%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,530,294.00	13,526,088.00	7,820,573.51	13,640,546.88	114,458.88	0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	209,901.00	211,902.00	0.00	211,902.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,217.00	10,217.00	0.00	10,217.00	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	46,650.00	49,669.00	32,623.00	49,756.00	87.00	0.2%
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	19,547.00	22,326.00	21,153.00	22,326.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	6,726.00	12,447.00	8,352.00	12,447.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	9,464.00	11,001.00	11,001.00	11,001.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	8,800.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5630	8290	8,800.00	10,000.00	10,000.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	385,806.00	375,997.00	37,515.00	376,838.00	841.00	0.2%
TOTAL, FEDERAL REVENUE			697,111.00	703,559.00	120,644.00	704,487.00	928.00	0.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	48,640.00	48,640.00	48,553.00	48,553.00	(87.00)	-0.2%
Lottery - Unrestricted and Instructional Materi		8560	206,634.00	431,600.92	205,447.20	432,536.38	935.46	0.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,046,194.00	1,591,236.00	440,362.36	1,681,230.36	89,994.36	5.7%
TOTAL, OTHER STATE REVENUE			1,301,468.00	2,071,476.92	694,362.56	2,162,319.74	90,842.82	4.4%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,520,073.00	3,500,116.62	1,924,931.18	3,500,116.62	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	537,130.00	537,130.00	417,700.04	544,028.76	6,898.76	1.3%
Interest		8660	6,500.00	6,500.00	938.31	2,500.00	(4,000.00)	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,506,839.00	1,562,773.25	503,862.97	1,562,773.25	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	800,268.00	856,858.00	458,484.00	865,051.32	8,193.32	1.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,370,810.00	6,463,377.87	3,305,916.50	6,474,469.95	11,092.08	0.2%
TOTAL, REVENUES			21,899,683.00	22,764,501.79	11,941,496.57	22,981,823.57	217,321.78	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,006,259.00	7,881,955.47	4,066,473.83	7,911,636.75	(29,681.28)	-0.4%
Certificated Pupil Support Salaries		1200	795,361.00	788,099.00	412,864.31	788,100.00	(1.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,184,362.00	1,180,821.00	688,812.18	1,173,112.00	7,709.00	0.7%
Other Certificated Salaries		1900	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,020,982.00	9,885,875.47	5,168,150.32	9,907,848.75	(21,973.28)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	666,796.00	753,036.60	367,733.86	767,261.60	(14,225.00)	-1.9%
Classified Support Salaries		2200	947,607.00	944,857.50	524,219.37	937,275.50	7,582.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	332,437.00	332,437.00	193,921.56	332,437.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	779,382.00	787,460.90	459,264.69	794,967.90	(7,507.00)	-1.0%
Other Classified Salaries		2900	138,076.00	133,958.00	62,776.77	133,454.00	504.00	0.4%
TOTAL, CLASSIFIED SALARIES			2,864,298.00	2,951,750.00	1,607,916.25	2,965,396.00	(13,646.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,746,352.00	2,568,964.00	846,336.43	2,571,627.00	(2,663.00)	-0.1%
PERS		3201-3202	660,004.00	698,363.00	345,842.49	677,804.00	20,559.00	2.9%
OASDI/Medicare/Alternative		3301-3302	369,821.00	371,775.00	192,940.25	374,983.00	(3,208.00)	-0.9%
Health and Welfare Benefits		3401-3402	1,498,583.00	1,536,377.00	668,085.04	1,495,233.00	41,144.00	2.7%
Unemployment Insurance		3501-3502	150,362.00	60,922.00	33,993.14	62,278.00	(1,356.00)	-2.2%
Workers' Compensation		3601-3602	232,978.00	231,378.00	130,224.02	231,426.00	(48.00)	0.0%
OPEB, Allocated		3701-3702	58,502.00	58,502.00	15,706.14	58,502.00	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	260,920.00	283,420.00	173,748.18	283,420.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,977,522.00	5,809,701.00	2,406,875.69	5,755,273.00	54,428.00	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	23,107.00	321,378.77	104,945.57	321,378.77	0.00	0.0%
Books and Other Reference Materials		4200	58,461.00	69,591.00	35,149.74	69,591.00	0.00	0.0%
Materials and Supplies		4300	255,239.00	338,781.16	138,360.65	464,026.67	(125,245.51)	-37.0%
Noncapitalized Equipment		4400	21,023.00	23,147.93	9,307.76	16,125.93	7,022.00	30.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			357,830.00	752,898.86	287,763.72	871,122.37	(118,223.51)	-15.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,514.00	98,650.00	51,369.43	114,650.00	(16,000.00)	-16.2%
Dues and Memberships		5300	34,000.00	34,000.00	36,836.35	38,500.00	(4,500.00)	-13.2%
Insurance		5400-5450	164,952.00	170,386.00	170,386.00	170,386.00	0.00	0.0%
Operations and Housekeeping Services		5500	201,221.00	219,221.00	124,602.10	219,221.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,223.00	96,902.28	66,804.94	104,352.28	(7,450.00)	-7.7%
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	1,486,329.00	1,779,597.15	633,875.63	1,639,873.27	139,723.88	7.9%
Communications		5900	56,800.00	56,800.00	23,334.34	56,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,069,039.00	2,455,556.43	1,107,208.79	2,343,782.55	111,773.88	4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	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	179,387.00	179,387.00	78,520.75	179,387.00	0.00	0.0%
Payments to County Offices		7142	254,960.00	254,960.00	133,344.00	244,083.00	10,877.00	4.3%
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	32,245.00	32,245.00	20,884.41	32,245.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			466,592.00	466,592.00	232,749.16	455,715.00	10,877.00	2.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,756,263.00	22,322,373.76	10,810,663.93	22,299,137.67	23,236.09	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	287.00	287.00	0.00	287.00	0.00	0.0%
(d) TOTAL, USES			287.00	287.00	0.00	287.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(287.00)	(287.00)	0.00	(287.00)	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
3213	Elementary and Secondary School Emergen	199,910.00
3214	Elementary and Secondary School Emergen	35,335.00
6266	Educator Effectiveness, FY 2021-22	305,637.00
Total, Restricted Balance		540,882.00

2021-2022 SECOND INTERIM

FUND FORMS: 13, 14, 21, 25, 35 & 51

**PLEASE NOTE THAT YOU WILL NOTICE LARGE
PERCENTAGE DIFFERENCES IN COLUMN “F”. THIS IS
DUE TO THE SHIFTING OF THE PARCEL TAX BUDGET
FROM UNRESTRICTED TO RESTRICTED.**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,000.00	104,400.00	140,837.26	350,000.00	245,600.00	235.2%
3) Other State Revenue		8300-8599	19,558.00	11,500.00	9,582.39	23,000.00	11,500.00	100.0%
4) Other Local Revenue		8600-8799	172,970.00	350.00	1.90	350.00	0.00	0.0%
5) TOTAL, REVENUES			247,528.00	116,250.00	150,421.55	373,350.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,429.00	30,409.00	17,738.42	30,409.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,099.00	13,415.00	7,721.35	13,415.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	300.00	418.37	750.00	(450.00)	-150.0%
5) Services and Other Operating Expenditures		5000-5999	202,000.00	128,388.74	205,748.61	385,038.74	(256,650.00)	-199.9%
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			247,528.00	172,512.74	231,626.75	429,612.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(56,262.74)	(81,205.20)	(56,262.74)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(56,262.74)	(81,205.20)	(56,262.74)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(0.35)	56,262.74		56,262.74	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)			(0.35)	56,262.74		56,262.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(0.35)	56,262.74		56,262.74		
2) Ending Balance, June 30 (E + F1e)			(0.35)	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	(0.35)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	55,000.00	104,400.00	140,837.26	350,000.00	245,600.00	235.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,000.00	104,400.00	140,837.26	350,000.00	245,600.00	235.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	19,558.00	11,500.00	9,582.39	23,000.00	11,500.00	100.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,558.00	11,500.00	9,582.39	23,000.00	11,500.00	100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	171,570.00	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	1,400.00	350.00	1.90	350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			172,970.00	350.00	1.90	350.00	0.00	0.0%
TOTAL, REVENUES			247,528.00	116,250.00	150,421.55	373,350.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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	31,429.00	30,409.00	17,738.42	30,409.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,429.00	30,409.00	17,738.42	30,409.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,200.00	6,967.00	4,039.84	6,967.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,405.00	2,326.00	1,245.79	2,326.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,498.00	3,381.00	2,008.93	3,381.00	0.00	0.0%
Unemployment Insurance		3501-3502	387.00	152.00	88.76	152.00	0.00	0.0%
Workers' Compensation		3601-3602	609.00	589.00	338.03	589.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,099.00	13,415.00	7,721.35	13,415.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	300.00	418.37	750.00	(450.00)	-150.0%
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%
TOTAL, BOOKS AND SUPPLIES			0.00	300.00	418.37	750.00	(450.00)	-150.0%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	202,000.00	128,388.74	205,748.61	385,038.74	(256,650.00)	-199.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			202,000.00	128,388.74	205,748.61	385,038.74	(256,650.00)	-199.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			247,528.00	172,512.74	231,626.75	429,612.74		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.00	2,400.00	30.90	60.00	(2,340.00)	-97.5%
5) TOTAL, REVENUES			2,400.00	2,400.00	30.90	60.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,400.00	99,942.86	0.00	97,602.86	2,340.00	2.3%
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	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			2,400.00	99,942.86	0.00	97,602.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(97,542.86)	30.90	(97,542.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(97,542.86)	30.90	(97,542.86)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(0.21)	97,542.86		97,542.86	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)			(0.21)	97,542.86		97,542.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(0.21)	97,542.86		97,542.86		
2) Ending Balance, June 30 (E + F1e)			(0.21)	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	(0.21)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,400.00	2,400.00	30.90	60.00	(2,340.00)	-97.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400.00	2,400.00	30.90	60.00	(2,340.00)	-97.5%
TOTAL, REVENUES			2,400.00	2,400.00	30.90	60.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,400.00	99,942.86	0.00	97,602.86	2,340.00	2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,400.00	99,942.86	0.00	97,602.86	2,340.00	2.3%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,400.00	99,942.86	0.00	97,602.86		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,886.00	2,886.00	3.91	10.00	(2,876.00)	-99.7%
5) TOTAL, REVENUES			2,886.00	2,886.00	3.91	10.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	12,342.04	0.00	12,342.04	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,886.00	2,886.00	0.00	10.00	2,876.00	99.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,886.00	15,228.04	0.00	12,352.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(12,342.04)	3.91	(12,342.04)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(12,342.04)	3.91	(12,342.04)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.06	12,342.04		12,342.04	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)			0.06	12,342.04		12,342.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.06	12,342.04		12,342.04		
2) Ending Balance, June 30 (E + F1e)			0.06	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.06	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,886.00	2,886.00	3.91	10.00	(2,876.00)	-99.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,886.00	2,886.00	3.91	10.00	(2,876.00)	-99.7%
TOTAL, REVENUES			2,886.00	2,886.00	3.91	10.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	12,342.04	0.00	12,342.04	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	12,342.04	0.00	12,342.04	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,886.00	2,886.00	0.00	10.00	2,876.00	99.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,886.00	2,886.00	0.00	10.00	2,876.00	99.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,886.00	15,228.04	0.00	12,352.04		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,151.00	30,618.75	34,801.78	34,815.16	4,196.41	13.7%
5) TOTAL, REVENUES			21,151.00	30,618.75	34,801.78	34,815.16		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,151.00	20,151.00	1,785.00	20,151.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	2,238.75	2,375.00	(1,375.00)	-137.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,151.00	21,151.00	4,023.75	22,526.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	9,467.75	30,778.03	12,289.16		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	9,467.75	30,778.03	12,289.16		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.16	174,732.61		174,732.61	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)			0.16	174,732.61		174,732.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.16	174,732.61		174,732.61		
2) Ending Balance, June 30 (E + F1e)			0.16	184,200.36		187,021.77		
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	0.16	184,200.36		187,021.77		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	61.62	75.00	(925.00)	-92.5%
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	20,151.00	29,618.75	34,740.16	34,740.16	5,121.41	17.3%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,151.00	30,618.75	34,801.78	34,815.16	4,196.41	13.7%
TOTAL, REVENUES			21,151.00	30,618.75	34,801.78	34,815.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,475.00	12,475.00	1,785.00	12,475.00	0.00	0.0%
Noncapitalized Equipment		4400	7,676.00	7,676.00	0.00	7,676.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,151.00	20,151.00	1,785.00	20,151.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	2,238.75	2,375.00	(1,375.00)	-137.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	1,000.00	2,238.75	2,375.00	(1,375.00)	-137.5%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,151.00	21,151.00	4,023.75	22,526.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	5,013.50	5,013.50	5,013.50	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	35,000.00	1,893.20	2,000.00	(33,000.00)	-94.3%
5) TOTAL, REVENUES			85,000.00	40,013.50	6,906.70	7,013.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	385,000.00	377,165.93	385,000.00	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	85,000.00	375,000.00	370,316.49	399,000.00	(24,000.00)	-6.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,000.00	760,000.00	747,482.42	784,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(719,986.50)	(740,575.72)	(776,986.50)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(719,986.50)	(740,575.72)	(776,986.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,489,694.82	6,312,547.58		6,312,547.58	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)			4,489,694.82	6,312,547.58		6,312,547.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,489,694.82	6,312,547.58		6,312,547.58		
2) Ending Balance, June 30 (E + F1e)			4,489,694.82	5,592,561.08		5,535,561.08		
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	4,489,694.82	5,592,561.08		5,535,561.08		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	5,013.50	5,013.50	5,013.50	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%
TOTAL, OTHER STATE REVENUE			0.00	5,013.50	5,013.50	5,013.50	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	35,000.00	1,893.20	2,000.00	(33,000.00)	-94.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,000.00	35,000.00	1,893.20	2,000.00	(33,000.00)	-94.3%
TOTAL, REVENUES			85,000.00	40,013.50	6,906.70	7,013.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	385,000.00	377,165.93	385,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	385,000.00	377,165.93	385,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	10,000.00	15,000.00	12,200.00	15,000.00	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	75,000.00	360,000.00	358,116.49	384,000.00	(24,000.00)	-6.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			85,000.00	375,000.00	370,316.49	399,000.00	(24,000.00)	-6.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			85,000.00	760,000.00	747,482.42	784,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
7710	State School Facilities Projects	5,535,561.08
Total, Restricted Balance		5,535,561.08

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,743,173.85	3,421,177.57		3,421,177.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,743,173.85	3,421,177.57		3,421,177.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,743,173.85	3,421,177.57		3,421,177.57		
2) Ending Balance, June 30 (E + F1e)			2,743,173.85	3,421,177.57		3,421,177.57		
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	3,421,177.57		0.00		
d) Assigned								
Other Assignments		9780	2,743,173.85	0.00		3,421,177.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2021-2022 SECOND INTERIM

AVERAGE DAILY ATTENDANCE (A)

INDIRECT COST RATE WORKSHEET



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,483.74	1,483.74	1,308.98	1,483.74	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,483.74	1,483.74	1,308.98	1,483.74	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,483.74	1,483.74	1,308.98	1,483.74	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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) 769,641.00
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.

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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) 17,800,374.75

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) 4.32%

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. 0.00
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)	1,183,027.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	80,800.00
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)	73,791.63
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,337,618.63
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,337,618.63

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,415,646.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,336,045.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,269,449.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	34,417.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	749,064.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	35,000.00
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)	31,834.00
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)	1,634,348.05
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)	429,612.74
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)	20,935,416.78

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 6.39%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19) 6.39%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,337,618.63</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>52,606.01</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.89%) 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 (6.89%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.01%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 6.89%
Highest rate used in any program: 5.01%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	47,769.24	1,986.76	4.16%
01	4035	21,261.00	1,065.00	5.01%

2021-2022 SECOND INTERIM

MULTI YEAR PROJECTIONS

CRITERIA AND STANDARDS REVIEW

**EVERY STUDENT SUCCEEDS AT
MAINTENANCE OF EFFORT**



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,640,546.88	3.61%	14,133,219.00	3.55%	14,634,686.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	357,769.76	-28.72%	255,005.00	0.64%	256,626.00
4. Other Local Revenues	8600-8799	900,195.67	-11.08%	800,469.00	0.84%	807,183.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,352,972.85)	20.12%	(4,027,578.00)	12.38%	(4,526,320.00)
6. Total (Sum lines A1 thru A5c)		11,545,539.46	-3.33%	11,161,115.00	0.10%	11,172,175.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,384,535.00		4,954,927.00
b. Step & Column Adjustment				123,873.00		153,337.00
c. Cost-of-Living Adjustment				446,519.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,384,535.00	13.01%	4,954,927.00	3.09%	5,108,264.00
2. Classified Salaries						
a. Base Salaries				1,780,275.00		1,900,903.00
b. Step & Column Adjustment				80,571.00		48,431.00
c. Cost-of-Living Adjustment				40,057.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,780,275.00	6.78%	1,900,903.00	2.55%	1,949,334.00
3. Employee Benefits	3000-3999	3,196,012.00	-1.28%	3,155,207.00	2.39%	3,230,473.00
4. Books and Supplies	4000-4999	148,463.00	3.48%	153,635.00	7.81%	165,635.00
5. Services and Other Operating Expenditures	5000-5999	1,228,368.75	26.76%	1,557,024.00	-2.53%	1,517,651.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,245.00	0.00%	32,245.00	0.00%	32,245.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,051.76)	0.00%	(3,051.76)	0.00%	(3,051.76)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	287.00	-100.00%	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)		10,767,133.99	9.14%	11,750,889.24	2.12%	12,000,550.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		778,405.47		(589,774.24)		(828,375.24)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,108,194.42		5,886,599.89		5,296,825.65
2. Ending Fund Balance (Sum lines C and D1)		5,886,599.89		5,296,825.65		4,468,450.41
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	312,000.00		312,000.00		312,000.00
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	5,573,599.89		4,983,825.65		4,155,450.41
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,886,599.89		5,296,825.65		4,468,450.41

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,573,599.89		4,983,825.65		4,155,450.41
(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)		5,573,599.89		4,983,825.65		4,155,450.41
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	704,487.00	-53.91%	324,684.00	-3.37%	313,729.00
3. Other State Revenues	8300-8599	1,804,549.98	-37.37%	1,130,105.00	-0.25%	1,127,298.00
4. Other Local Revenues	8600-8799	5,574,274.28	4.57%	5,828,974.00	3.15%	6,012,731.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,352,972.85	20.12%	4,027,578.00	12.38%	4,526,320.00
6. Total (Sum lines A1 thru A5c)		11,436,284.11	-1.09%	11,311,341.00	5.91%	11,980,078.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,523,313.75		5,431,661.75
b. Step & Column Adjustment						10,447.30
c. Cost-of-Living Adjustment				(91,652.00)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,523,313.75	-1.66%	5,431,661.75	0.19%	5,442,109.05
2. Classified Salaries						
a. Base Salaries				1,185,121.00		1,243,691.00
b. Step & Column Adjustment				58,570.00		37,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,185,121.00	4.94%	1,243,691.00	2.99%	1,280,891.00
3. Employee Benefits	3000-3999	2,559,261.00	27.73%	3,269,072.00	0.68%	3,291,197.00
4. Books and Supplies	4000-4999	722,659.37	-36.71%	457,365.00	6.74%	488,185.00
5. Services and Other Operating Expenditures	5000-5999	1,115,413.80	-10.10%	1,002,738.00	0.20%	1,004,716.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	423,470.00	5.00%	444,644.00	5.69%	469,928.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,051.76	-0.02%	3,051.01	0.03%	3,051.95
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)		11,532,290.68	2.77%	11,852,222.76	1.08%	11,980,078.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(96,006.57)		(540,881.76)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		636,888.33		540,881.76		0.00
2. Ending Fund Balance (Sum lines C and D1)		540,881.76		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	540,882.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.24)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		540,881.76		0.00		0.00

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,640,546.88	3.61%	14,133,219.00	3.55%	14,634,686.00
2. Federal Revenues	8100-8299	704,487.00	-53.91%	324,684.00	-3.37%	313,729.00
3. Other State Revenues	8300-8599	2,162,319.74	-35.94%	1,385,110.00	-0.09%	1,383,924.00
4. Other Local Revenues	8600-8799	6,474,469.95	2.39%	6,629,443.00	2.87%	6,819,914.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		22,981,823.57	-2.22%	22,472,456.00	3.03%	23,152,253.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,907,848.75		10,386,588.75
b. Step & Column Adjustment				123,873.00		163,784.30
c. Cost-of-Living Adjustment				354,867.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,907,848.75	4.83%	10,386,588.75	1.58%	10,550,373.05
2. Classified Salaries						
a. Base Salaries				2,965,396.00		3,144,594.00
b. Step & Column Adjustment				139,141.00		85,631.00
c. Cost-of-Living Adjustment				40,057.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,965,396.00	6.04%	3,144,594.00	2.72%	3,230,225.00
3. Employee Benefits	3000-3999	5,755,273.00	11.62%	6,424,279.00	1.52%	6,521,670.00
4. Books and Supplies	4000-4999	871,122.37	-29.86%	611,000.00	7.01%	653,820.00
5. Services and Other Operating Expenditures	5000-5999	2,343,782.55	9.21%	2,559,762.00	-1.46%	2,522,367.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	455,715.00	4.65%	476,889.00	5.30%	502,173.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(0.75)	-125.33%	0.19
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	287.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,299,424.67	5.85%	23,603,112.00	1.60%	23,980,628.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		682,398.90		(1,130,656.00)		(828,375.24)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,745,082.75		6,427,481.65		5,296,825.65
2. Ending Fund Balance (Sum lines C and D1)		6,427,481.65		5,296,825.65		4,468,450.41
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	540,882.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	312,000.00		312,000.00		312,000.00
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	5,573,599.65		4,983,825.65		4,155,450.41
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,427,481.65		5,296,825.65		4,468,450.41

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	5,573,599.89		4,983,825.65		4,155,450.41
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.24)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,573,599.65		4,983,825.65		4,155,450.41
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		24.99%		21.12%		17.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,308.98		1,308.98		1,308.98
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		22,299,424.67		23,603,112.00		23,980,628.24
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)		22,299,424.67		23,603,112.00		23,980,628.24
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		668,982.74		708,093.36		719,418.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		668,982.74		708,093.36		719,418.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	1,483.74	1,483.74		
Charter School	0.00	0.00		
Total ADA	1,483.74	1,483.74	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	1,290.94	1,308.98		
Charter School				
Total ADA	1,290.94	1,308.98	1.4%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,290.94	1,308.98		
Charter School				
Total ADA	1,290.94	1,308.98	1.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	1,351	1,351		
Charter School				
Total Enrollment	1,351	1,351	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	1,351	1,351		
Charter School				
Total Enrollment	1,351	1,351	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,351	1,351		
Charter School				
Total Enrollment	1,351	1,351	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	1,492	1,546	
Charter School			
Total ADA/Enrollment	1,492	1,546	96.5%
Second Prior Year (2019-20)			
District Regular	1,483	1,533	
Charter School			
Total ADA/Enrollment	1,483	1,533	96.7%
First Prior Year (2020-21)			
District Regular	1,483	1,445	
Charter School	0		
Total ADA/Enrollment	1,483	1,445	102.6%
Historical Average Ratio:			98.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	1,309	1,351		
Charter School	0			
Total ADA/Enrollment	1,309	1,351	96.9%	Met
1st Subsequent Year (2022-23)				
District Regular	1,309	1,351		
Charter School				
Total ADA/Enrollment	1,309	1,351	96.9%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,309	1,351		
Charter School				
Total ADA/Enrollment	1,309	1,351	96.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	13,526,088.00	13,640,546.88	0.8%	Met
1st Subsequent Year (2022-23)	13,904,541.00	14,133,219.00	1.6%	Met
2nd Subsequent Year (2023-24)	14,336,154.00	14,634,686.00	2.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since 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 District has increased its estimated property tax growth after reviewing the most recent County of Marin Department of Finance estimated property tax revenues for the 2022/2023 roll.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	13,153,751.31	14,103,163.36	93.3%
Second Prior Year (2019-20)	12,434,944.85	13,511,256.92	92.0%
First Prior Year (2020-21)	11,288,909.61	12,320,472.72	91.6%
Historical Average Ratio:			92.3%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.3% to 95.3%	89.3% to 95.3%	89.3% to 95.3%

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)	9,360,822.00	10,766,846.99	86.9%	Not Met
1st Subsequent Year (2022-23)	10,011,037.00	11,750,889.24	85.2%	Not Met
2nd Subsequent Year (2023-24)	10,288,071.00	12,000,550.24	85.7%	Not 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 NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The unrestricted salaries and benefits to total unrestricted expenditures drop of 3-4 percent is due to the shifting of specific salaries and benefits to restricted Parcel Tax resources.

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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2021-22)	703,559.00	704,487.00	0.1%	No
1st Subsequent Year (2022-23)	311,405.00	324,684.00	4.3%	No
2nd Subsequent Year (2023-24)	300,450.00	313,729.00	4.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2021-22)	2,071,476.92	2,162,319.74	4.4%	No
1st Subsequent Year (2022-23)	1,383,897.00	1,385,110.00	0.1%	No
2nd Subsequent Year (2023-24)	1,382,439.00	1,383,924.00	0.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2021-22)	6,463,377.87	6,474,469.95	0.2%	No
1st Subsequent Year (2022-23)	6,582,449.00	6,629,443.00	0.7%	No
2nd Subsequent Year (2023-24)	6,772,920.00	6,819,914.00	0.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2021-22)	752,898.86	871,122.37	15.7%	Yes
1st Subsequent Year (2022-23)	522,750.00	611,000.00	16.9%	Yes
2nd Subsequent Year (2023-24)	542,112.00	653,820.00	20.6%	Yes

Explanation:
(required if Yes)

Increase in book and supplies expenditures is due to anticipated increase costs in program costs district wide.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2021-22)	2,455,556.43	2,343,782.55	-4.6%	No
1st Subsequent Year (2022-23)	2,567,801.00	2,559,762.00	-0.3%	No
2nd Subsequent Year (2023-24)	2,435,531.00	2,522,367.00	3.6%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	9,238,413.79	9,341,276.69	1.1%	Met
1st Subsequent Year (2022-23)	8,277,751.00	8,339,237.00	0.7%	Met
2nd Subsequent Year (2023-24)	8,455,809.00	8,517,567.00	0.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	3,208,455.29	3,214,904.92	0.2%	Met
1st Subsequent Year (2022-23)	3,090,551.00	3,170,762.00	2.6%	Met
2nd Subsequent Year (2023-24)	2,977,643.00	3,176,187.00	6.7%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Increase in book and supplies expenditures is due to anticipated increase costs in program costs district wide.

Explanation:

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

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	637,462.68	656,793.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		647,049.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	25.0%	21.1%	17.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.3%	7.0%	5.8%

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)	778,405.47	10,767,133.99	N/A	Met
1st Subsequent Year (2022-23)	(589,774.24)	11,750,889.24	5.0%	Met
2nd Subsequent Year (2023-24)	(828,375.24)	12,000,550.24	6.9%	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)

Currently the District's MYP is indicating deficit spending in the subsequent years. The District will be addressing the deficit spending by re-evaluating the staffing needs (dependent on student enrollment) and operational costs.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2021-22)	6,427,481.65		Met
1st Subsequent Year (2022-23)	5,296,825.65		Met
2nd Subsequent Year (2023-24)	4,468,450.41		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2021-22)	6,185,924.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,309	1,309	1,309
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	22,299,424.67	23,603,112.00	23,980,628.24
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	22,299,424.67	23,603,112.00	23,980,628.24
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	668,982.74	708,093.36	719,418.85
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	668,982.74	708,093.36	719,418.85

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)	5,573,599.89	4,983,825.65	4,155,450.41
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.24)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,573,599.65	4,983,825.65	4,155,450.41
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.99%	21.12%	17.33%
District's Reserve Standard (Section 10B, Line 7):	668,982.74	708,093.36	719,418.85
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The District currently has a PERB filing against the District. The District has budgeted for the possible findings (equivalent to 2-3 FTE).

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(3,484,256.00)	(3,352,972.85)	-3.8%	(131,283.15)	Met
1st Subsequent Year (2022-23)	(3,678,189.00)	(4,027,578.00)	9.5%	349,389.00	Not Met
2nd Subsequent Year (2023-24)	(4,266,898.00)	(4,526,320.00)	6.1%	259,422.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. 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)

Additional one-time revenues and expenditures which correlate to the new funding that was not known at the time of budget adoption (ex. ELO Grant 2021, EE Grant 2021, Mental Health/special education funding, etc.) and additional program cost due to student needs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

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)

Yes

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

Yes

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

Yes

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
103,742.00	103,742.00
103,742.00	103,742.00
0.00	0.00

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

3. OPEB Contributions

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

First Interim (Form 01CSI, Item S7A)	Second Interim
32,795.00	32,795.00
32,795.00	32,795.00
32,795.00	32,795.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

58,502.00	58,502.00
0.00	0.00
0.00	0.00

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

32,795.00	32,795.00
32,795.00	32,795.00
32,795.00	32,795.00

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

9	9
9	9
9	9

4. Comments:

--

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	90.4	86.2	86.2	86.2

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:

May 12, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 12, 2021

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:

Jun 02, 2021

4. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2023

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

296,872

2.3%

2.3%

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

--	--	--

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
17,236	18,509	19,989
63.0%	61.0%	56.0%
37.0%	39.0%	44.0%

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

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

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

\$500/member	\$250/member	
--------------	--------------	--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	34.7	39.1	39.1	39.1

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:

May 12, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 12, 2021

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:

Jun 02, 2021

4. Period covered by the agreement:

Begin Date:

Jul 01, 2020

End Date:

Jun 30, 2023

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

52,679

53,864

2.3%

2.3%

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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	14.4	14.4	14.4	14.4

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

- A2. Is the system of personnel position control independent from the payroll system?

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	22,299,424.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	533,515.93
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	32,245.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	287.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				32,532.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	56,262.74
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				21,789,639.48

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,308.98
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,646.27
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	19,400,822.44	13,078.62
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	19,400,822.44	13,078.62
B. Required effort (Line A.2 times 90%)	17,460,740.20	11,770.76
C. Current year expenditures (Line I.E and Line II.B)	21,789,639.48	16,646.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

2021-2022 SECOND INTERIM

2021-2022 SECOND INTERIM TECHNICAL REVIEW CHECK LIST



SACS2021ALL Financial Reporting Software - 2021.2.0
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21-65367-0000000

Second Interim
2021-22 Original Budget
Technical Review Checks

Larkspur-Corte Madera

Marin County

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

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

IMPORT CHECKS

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

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3212-0-0000-0000-9740	3212	9740	240,032.00
--------------------------	------	------	------------

Explanation: The following warning is due to the District carrying over a balance in ESSER funds for multiples years (allowable).

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3212-0-0000-0000-9791	3212	9791	59,314.00
01-7422-0-0000-0000-9791	7422	9791	233,736.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
2/28/2022 1:17:07 PM

21-65367-0000000

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

Larkspur-Corte Madera

Marin County

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

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

IMPORT CHECKS

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9740	3213	9740	199,368.00
Explanation:The District is carrying over ESSER fund into multiple years out (allowable).			
01-3214-0-0000-0000-9740	3214	9740	35,199.00
Explanation:The District is carrying over ESSER funds into multiple years out (allowable).			

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9791	3212	9791	58,780.93
01-7422-0-0000-0000-9791	7422	9791	227,264.98

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	7810	8590	-2,445.00
Explanation:The District made a contribution to RE 7810 to clear the negative balance.			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7810	-2,445.00

Explanation: The District made a contribution to the RE 7810 to clear the negative fund balance.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
2/28/2022 1:17:17 PM

21-65367-0000000

Second Interim
2021-22 Projected Totals
Technical Review Checks

Larkspur-Corte Madera

Marin County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	3212	0	0000	0000	9791	3212	58,780.93
01	7422	0	0000	0000	9791	7422	227,264.98

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	7810	8590	-2,445.00

Explanation: The District made a contribution to RE 7810 to clear the negative fund balance.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	7810	-2,445.00

Explanation: The District made a contribution to RE 7810 to clear the negative fund balance.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided

with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: The District will be providing the County Office of Education an alternative Cash Flow template.

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
2/28/2022 1:17:26 PM

21-65367-0000000

Second Interim
2021-22 Actuals to Date
Technical Review Checks

Larkspur-Corte Madera

Marin County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3212-0-0000-0000-9791	3212	9791	58,780.93
01-7422-0-0000-0000-9791	7422	9791	227,264.98

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

2021-2022 SECOND INTERIM

CASH FLOW



LARKSPUR-CORTE MADERA SCHOOL DISTRICT
MULTI-YEAR PROJECTIONS
2020-21 thru 2023-24

2021-22 to 2024-25				BUDGET REVISED BASED ON CURRENT REV/EXP. COLA AT 5.07% (2.31% + 1.70%)				COLA AT 5.33%				COLA AT 3.61%				COLA AT 3.64%				COLA AT 3.52 %							
2021-22 SECOND INTERIM <i>As of 2/28/2022</i>				2021-22 BUDGET ADOPTION				2021-22 SECOND INTERIM				2021-22 SECOND INTERIM				2021-22 SECOND INTERIM				2021-22 SECOND INTERIM				2025-26 2021-22 SECOND INTERIM			
Description				%	Unrestricted	Restricted	Combined	%	Unrestricted	Restricted	Combined	%	Unrestricted	Restricted	Combined	%	Unrestricted	Restricted	Combined	%	Unrestricted	Restricted	Combined	%	Unrestricted	Restricted	Combined
Change																											
A. REVENUES & OTHER FINANCING SOURCES																											
1. LCFF Entitlement Sources				BASIC AID				BASIC AID				BASIC AID				BASIC AID				BASIC AID							
a. State Aid (including PY categorical programs)				1492.75 ADA				1483.37 ADA				1308.98 ADA				1308.98 ADA				1308.98 ADA				1308.98 ADA			
b. EPA				1,025,408				1,025,408				1,025,408				1,025,408				1,025,408				1,025,408			
c. Property Taxes				296,674				297,391				262,070				261,804				261,804				261,804			
d. Total LCFF Entitlement Sources				12,208,212				12,317,748				12,845,741				13,347,474				13,869,276				14,411,961			
x				13,530,294				13,640,547				14,133,219				14,634,686				15,112,465				15,655,140			
2. Federal Revenues				697,111				704,487				324,684				313,729				304,090				295,606			
3. Other State Revenues				1,097,074				1,804,550				1,130,105				1,127,296				1,383,924				1,122,497			
a. STRS On-Behalf				357,770				-				255,005				-				258,304				260,034			
4. Other Local Revenues				x				900,196				4,365,168				4,762,731				813,981				903,852			
5. Other Financing Sources (contribution)				x				(3,501,638)				(4,027,578)				(4,524,178)				(4,574,622)				(4,574,622)			
6. Foundation Revenues				x				1,250,000				1,250,000				1,250,000				1,250,000				1,250,000			
TOTAL PROJECTED REVENUE (Aid thru A6)				14,553,591				11,545,539				11,161,115				11,172,175				11,660,573				12,161,416			
B. EXPENDITURES AND OTHER FINANCING USES																											
1. Certificated Salaries																											
a. Base Salaries/Step & Columns Adjustments				7,299,801				4,068,535				4,817,577				5,010,854				5,107,026							
b. Step & Column Adjustment (Included in base for current year)				2,437,681				5,360,465				5,432,609				5,479,936				5,552,230							
c. Cost-of-Living Adjustment				-				-				-				-				-							
d. Other Adjustments (Stipends, Subs, Extra Duty)				274,000				162,849				9,500				-				308,389							
e. Other Adjustments (Additions/Reductions)				283,500				478,849				300,187				299,407				-							
f. Total Certificated Salaries (Sum lines B1a-B1h)				7,573,801				4,384,535				5,108,264				5,310,262				5,415,415							
2. Classified Salaries				2,447,181				5,523,314				5,442,109				5,479,936				5,552,230							
a. Base Salaries				1,698,573				1,595,303				1,720,042				1,765,676				1,818,647							
b. Step Adjustment				780,228				987,962				1,067,130				1,099,144				1,132,118							
c. Cost-of-Living Adjustment				2,478,801				2,583,265				2,787,172				2,864,820				2,950,765							
d. Other Adjustments (Stipends, Subs, Extra Duty)				-				-				-				-				-							
e. Other Adjustments (Additions/Reductions)				189,090				184,972				213,761				220,174				226,779							
f. Total Classified Salaries (Sum lines B2a-B2h)				1,887,663				1,780,275				1,940,334				1,994,969				2,047,939							
3. Employee Benefits				5,977,522				5,755,273				6,521,671				6,511,094				6,607,925							
a. STRS On-Behalf				2,329,856				2,559,261				3,231,197				3,327,696				3,373,295							
4. Books and Supplies				357,830				871,122				653,820				616,320				616,319							
5. Services, Other Operating Expenses				2,069,040				2,343,782.55				2,559,763				2,538,871				2,518,345							
6. Capital Outlay				-				-				-				-				-							
7. Other Outgo				-				-				-				-				-							
8. Direct Support/Indirect Costs				(2,505)				3,052				(3,052)				3,052				(3,052)							
9. Other Financing Uses (Def. Maint./Cafeteria/MCOE Special Ed.)				466,592				455,715.00				502,173				525,516				564,734							
10. Net Estimated Adjustments to FPI at close				287				287				-				-				-							
11. TOTAL PROJECTED EXPENDITURES (B1-B9)				21,756,553				23,603,112				23,980,627				24,296,285				24,681,805							
C. NET INCREASE (DECREASE) IN FUND BALANCE				143,129				682,400				(828,373)				(4,528,820)				(4,373,810)							
D. FUND BALANCE																											
1. Est. Beginning Fund Balance (Form 011, line F1c)*				4,306,700				5,745,083				5,296,826				4,468,451				3,952,863							
2. Ending Fund Balance (Sum lines C and D1)				4,449,829				6,427,483				4,468,452				4,468,452				3,752,813							
E.AVAILABLE RESERVES																											
1. General Fund (Unrestricted); Commitments																											
a. Revolving Cash				1,000				1,000				1,000				1,000				1,000							
b. Restricted for Economic Uncertainties (6%)				6.00%				1,337,965				1,416,187				1,438,838				1,480,908							
c. Restricted: Fund 29 (Retirement) & Fund 14 (Def. Mat)				0.97%				212,000				212,000				212,000				212,000							
d. Special Ed				0.46%				100,000				100,000				100,000				100,000							
e. Undesignated/Undistributed Amount				17.91%				3,896,797				4,155,451				4,155,452				4,349,813							

The Marin Common Message

2021-22 Second Interim

MARIN COUNTY OFFICE OF EDUCATION

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Key Guidance Based on Governor's Budget Proposal

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

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

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

Independent Study

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

To streamline the administration of these programs, the budget:

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

2021-2022 – Independent Study

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

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

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

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

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

Local Control Funding Formula

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

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

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

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

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

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

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

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

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

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

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

New Plan Requirements

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

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

Planning Factors for 2021-22 and MYPs

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

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

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

Local Control Accountability Plan

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

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

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

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

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

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

Reserves / Reserve Cap

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

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

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

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

Early Childhood Education

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

- 5.33% COLA
- Universal Transitional Kindergarten (UTK)

As described in the Early Childhood section of the proposal:

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

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

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

California State Preschool Program (CSPP)

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

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

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

Inclusive Early Education Expansion Program (IEEEP)

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

Special Education

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

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

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

Universal School Meals

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

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

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

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

Summary

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

SSC School District and Charter School Financial Projection Dartboard 2022-23 Governor's Budget

This version of School Services of California Inc.'s (SSC) Financial Projection Dartboard is based on the 2022-23 Governor's Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	5.33%	3.61%	3.64%	3.62%
Planning COLA	5.07% ²	5.33%	3.61%	3.64%	3.62%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA at 5.33%	\$431	\$438	\$451	\$522
2022-23 Base Grants	\$8,524	\$8,653	\$8,909	\$10,324
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$886	—	—	\$268
2022-23 Adjusted Base Grants ³	\$9,410	\$8,653	\$8,909	\$10,592

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		5.78%	3.69%	2.90%	2.75%	2.60%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.54	\$35.79	\$37.09	\$38.43
	Grades 9-12 per ADA	\$63.17	\$66.54	\$68.94	\$71.45	\$74.04
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.13	\$18.78	\$19.46	\$20.16
	Grades 9-12 per ADA	\$47.84	\$50.39	\$52.21	\$54.11	\$56.07
Interest Rate for Ten-Year Treasuries		1.93%	2.50%	2.90%	3.00%	2.60%
CalSTRS Employer Rate ⁴		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		22.91%	26.10%	27.10%	27.70%	27.80%
Unemployment Insurance Rate ⁵		0.50%	0.50%	0.20%	0.20%	0.20%

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

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were bought down by a prior year \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

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

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State Revenues at Stratospheric Levels

 **BY PATTI F. HERRERA, EDD** **BY WENDI MCCASKILL**

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posted January 5, 2022

State Budget hawks have long expected California revenues leading up to the release of Governor Gavin Newsom's fourth Budget proposal to exceed 2021 Budget Act projections. The Department of Finance's (DOF) December [Finance Bulletin](#) affirms these expectations, reporting that state year-to-date revenues for the current fiscal year exceed budget estimates by \$13.4 billion. November alone saw revenues nearly \$2.2 billion higher than monthly projections. Each of the "Big Three" taxes that generate the lion's share of state General Fund revenues are outperforming expectations by double-digit percentages, as shown below.

"Big Three" Taxes			
Year-to-date, in millions			
	Projection	Actual	Change
Personal Income Tax	\$35,786	\$45,220	\$9,434 (26.4%)
Sales and Use Tax	\$11,359	\$12,755	\$1,369 (12.3%)
Corporation Tax	\$3,331	\$5,181	\$1,849 (55.5%)

To highlight the significant growth, personal income tax revenues from the same period two years ago totaled \$31.47 billion. The total of \$45.22 billion in the current Finance Bulletin represents an increase of nearly \$14 billion, or 43%.

These revenues create a significant budget surplus that will heavily influence Governor Newsom's 2022 State Budget proposal, which is slated to be released on or before January 10, 2022. This bodes well for K-12 school agencies and community colleges because under the Proposition 98 minimum guarantee, K-14 public education stands to gain forty cents (\$0.40) of every unanticipated dollar that the state receives.

Robust state revenues come with some sobering (though not unexpected) data around headline inflation, which increased at the national level by 6.8% in November and in California by 5.6% in October. Inflationary pressures continue to occupy economists, monetary, and fiscal policymakers because it is proving to be persistent. Continued high consumer demand for goods juxtaposed by scarce supply and labor shortages threaten to protract current inflation trends. Moreover, the economic disruption of the omicron variant is exacerbating economic pressures.

On a more positive note, unemployment continues to abate. Both the U.S. and California unemployment rates decreased by 0.4%—to 4.2% and 6.9%, respectively—in November with most sectors, such as leisure and hospitality and manufacturing, gaining jobs. Rise in employment is accompanied by increases in personal income (due largely to wage and salary growth) of 3.4% and 5.2% in the third quarter of 2021 for California and the nation, respectively.

Housing supply and affordability issues persist in California. While October 2021 housing permits are up from 2019 and 2020 levels, median home prices remain nearly 12% higher than a year ago November, at \$782,480.

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

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

LAO Analyzes Governor's 2022-23 State Budget



BY [ANJANETTE PELLETIER](#)

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posted January 28, 2022

The Legislative Analyst's Office (LAO) released its [2022-23 Budget Overview](#) of Governor Gavin Newsom's State Budget proposal earlier this month, and followed up with a [presentation](#) to the Senate Budget and Fiscal Review Committee. There are some interesting perspectives in the LAO's analysis that could impact State Budget negotiations and K-14 education.

State Surplus and Spending Architecture

The LAO estimates that the state has a surplus of \$29 billion to allocate in the 2022-23 State Budget, which is \$8 billion more than Governor Newsom's estimates. The difference is largely because the Administration excludes investments that it deems obligated spending for items that the LAO sees as discretionary. The \$45.7 billion surplus that the Governor highlighted in his press conference unveiling his State Budget did not exclude year-over-year obligated state expenses, including its Proposition 98 obligations.

Despite differences in the size of the State Budget surplus, the LAO believes that the Governor's multiyear revenue assumptions are a reasonable "middle of the road" approach to forecasting. The Governor uses more cautious and conservative estimates when compared to the LAO's most recent projections. The Legislature could adopt higher revenue assumptions than the Governor's to develop its version of the 2022-23 State Budget over the coming months but doing so would limit the Legislature's ability to increase proposed investments as the state's revenue picture becomes clearer in May.

The Governor's State Budget allocates \$17.3 billion in one-time spending, anticipates a \$6.2 billion reduction in revenues, increases contributions to the state's rainy-day fund while also paying down other outstanding debts and liabilities. The LAO credits the Newsom Administration for its cautious multiyear revenue estimates but is concerned that the negative balance in the rainy-day fund in 2023-24 relies on too many risky assumptions. Therefore, the LAO encourages the Legislature to put more aside in state reserves than what is proposed by the Governor.

For K-12 and community colleges, the Governor's State Budget proposes a total of \$18 billion in new spending across an array of one-time and ongoing, as well as existing and new, investments.

State Appropriations Limit

How much the state can spend across the State Budget is being impacted by the State Appropriations Limit (SAL), which is the state’s equivalent to local Gann Limits. Across the three-year budget window, the LAO believes that the SAL will be a major consideration for the state. Consequently, the LAO encourages the Legislature to develop a plan for how the state can meet the SAL requirement across 2020–21 and 2021–22, and into 2022–23. The Legislature may have different priorities for addressing SAL and may want to use the state’s spending options on alternative excluded expenditures or other solutions. The LAO clarifies that some of the Governor’s proposals to spend excess revenue are already SAL-excluded expenditures—such as \$4.3 billion for transportation infrastructure, \$1.4 billion for green school buses (Proposition 98), and \$450 million for school kitchen upgrades (Proposition 98)—and therefore limiting the Legislature’s flexibility, as these expenditure amounts can only be reallocated to other SAL-related purposes, such as tax reductions.

Proposition 98 Minimum Guarantee

Proposition 98 establishes a minimum annual funding level for schools and community colleges, commonly known as the minimum guarantee. The Governor’s State Budget includes substantial increases of \$17.7 billion to the minimum guarantee required under Proposition 98, reflecting higher revenues than prior estimates, growth in local property tax revenue, and an adjustment to “rebench” the guarantee for the expansion of transitional kindergarten.

Fiscal Year	Change From 2021 Budget Act Estimates
2020–21	\$2.5 billion (2.7%)
2021–22	\$5.3 billion (5.7%)
2022–23	\$8.2 billion (8.8%)
Proposition 98 Adjustments	\$1.6 billion
Total Available New Funding	\$17.7 billion

The LAO notes that \$10.6 billion of new funding is dedicated to ongoing investments while nearly \$7.2 billion is for one-time activities, which can be summarized in four main categories:

- Prior commitments: \$5.3 billion ongoing (expansion of Expanded Learning Opportunities Program, universal transitional kindergarten, school meals, rate increase for State Preschool and community college financial aid)
- Cost-of-living adjustment and workload adjustments: \$4.1 billion ongoing
- Infrastructure: \$2.3 billion one-time (electric school buses, kitchen upgrades, deferred maintenance, and funding for projects under the State School Facility Program), which are exclusions from the SAL
- College and career pathways: \$1.5 billion one-time

LAO Recognizes Local Capacity Limitations

The LAO acknowledges that the confluence of new programs and initiatives, with their unique requirements and the ongoing impact of the health pandemic on the continued provision of in-person instruction, is impacting the capacity of K-12 school agencies and community college districts to implement them well. Thus, the LAO suggests gathering information on the impact, capacity challenges, and existing needs of the systems via oversight of implementation of new and existing requirements, prior to determining the Legislature's approach to allocating new Proposition 98 resources. This concern with capacity overload is a theme in the LAO's analysis and is reflected in several other recommendations to support fewer new initiatives beyond education across the State Budget.

In summary, the LAO's analysis of the Governor's 2022-23 State Budget is that it contains many positive investments, meets prior-year commitments, and uses cautious but reasonable revenue assumptions. However, the LAO offers several considerations for the Legislature to build on the Governor's State Budget proposal, including reinforcing the state's rainy-day fund and ensuring state funds are used optimally when paired with anticipated federal revenue.

JANUARY 19, 2022

Overview of the Governor's Budget

PRESENTED TO:

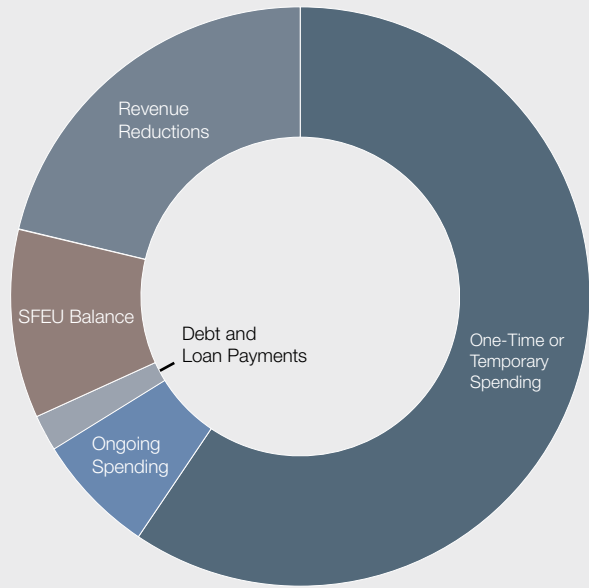
Senate Budget and Fiscal Review Committee
Hon. Nancy Skinner, Chair



LEGISLATIVE ANALYST'S OFFICE

The Surplus

**How the Governor
Allocates a \$29 Billion Surplus**

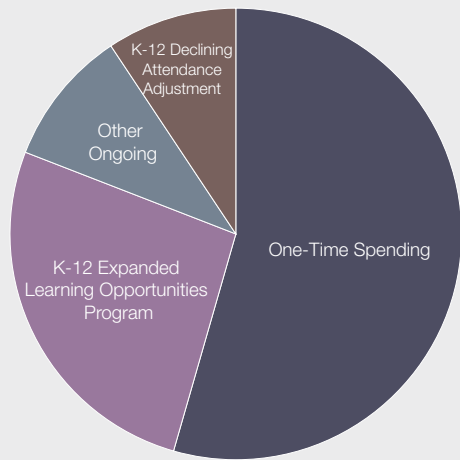


SFEU = Special Fund for Economic Uncertainties.

LAOA

**Governor's Major Spending Choices
for Schools and Community Colleges**

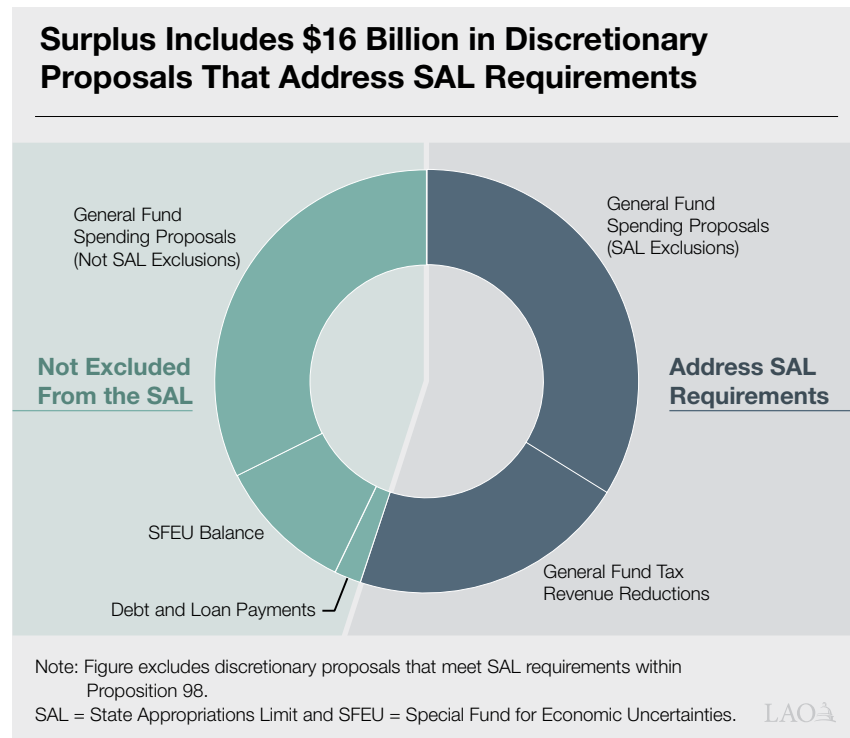
\$13 Billion



LAOA



The State Appropriations Limit (SAL)



Comments

- **Develop a Plan for Meeting the Current Year SAL Requirement**
- **SAL Will Continue to Constrain the Legislature's Flexibility in Budget Year**



Comments on Spending Proposals Overall

Focus on Ensuring Success of Recent Initiatives. Given the scale of last year's commitments, we recommend the Legislature: (1) dedicate the early part of the budget process to overseeing their implementation, and (2) be cautious about creating additional new programs as well as expanding the scope of existing programs.

Consider Longer-Term COVID-19 Planning. As COVID-19 likely will remain a public health and economic challenge in future years, we recommend the Legislature closely consider the extent to which the Governor's proposals properly prepare the state for this reality.



Comments on Programmatic Proposals

Focus on a Few New K-14 Programs Responding to Clearly Defined Problems

- School and community colleges are implementing many new programs and requirements amidst ongoing disruptions caused by the pandemic, and their capacity to implement more programs is likely limited.
- We recommend funding fewer new programs and prioritizing those that address underlying problems that cannot be addressed with existing programs.

Legislature Has Better Budget Options for the Universities Than Compacts

- The Governor's recently announced compacts did not involve the Legislature in their development, are not well connected to core university cost drivers, and lack clear enforcement mechanisms.
- We encourage the Legislature to focus on its spending priorities, together with the universities' anticipated cost increases.

Governor Proposes More Workforce Development Items on Top of Over 20 Items Last Year

- Can so many efforts be effectively launched at once?
- What are the specific problems the state aims to solve with all of these efforts?
- How do the myriad proposals work together as a solution to those problems?

Consider Whether Climate Change Proposals Align With Legislative Goals

- Consider whether the proposals are likely to be the most cost-effective set of policies and programs to meet its climate change goals, particularly given the significant funding recently provided for similar activities.



Comments on Programmatic Proposals

(Continued)

Assess Infrastructure Proposals in Context of Priorities and Anticipated Federal Funds

- Key considerations include: whether the proposals are aligned with legislative priorities and how state funding can best complement the anticipated federal funds from the Infrastructure Investment and Jobs Act, particularly for water, energy, and transportation.

Ongoing Oversight of Major New Investment in Public Health Infrastructure Essential

- Seek the administration's clarification on how the \$300 million ongoing spending proposal for local and public health staffing and general support ties to findings from a legislatively required pandemic response review intended to identify public health system gaps and problems.
- Annual updates to the Legislature on the use of, and outcomes achieved from, this funding would facilitate legislative oversight.

Ensure Prior Housing and Homelessness Programs Are on Solid Footing

- Ensuring that previously authorized housing and homelessness efforts are adequately supported and can be maintained over time will be important.
- While the concept of addressing short-term needs while previously funded long-term housing is completed may have merit, whether the short-term options proposed by the administration are most effective is unclear as key details are still under development.



Comments on Budget Condition

Multiyear Revenue Projections Are Reasonable. Whereas we often noted previously that the administration's multiyear revenue estimates appear to be fairly cautious, we would characterize this year's estimates as a middle of the road among potential outcomes. While building a spending plan around middle of the road assumptions is entirely reasonable, it also calls for allocating additional resources to plan for future budget shortfalls.

New Spending Proposals Exceed Administration's Estimates of the Budget's Capacity in Future Years. The administration's multiyear estimates reflect negative balances in the Special Fund for Economic Uncertainties (SFEU) in 2023-24 (and throughout the rest of their forecast) due to proposed spending exceeding estimated resources. While the administration is not required by law to plan for future positive balances in the SFEU beyond the budget year, doing so is prudent.

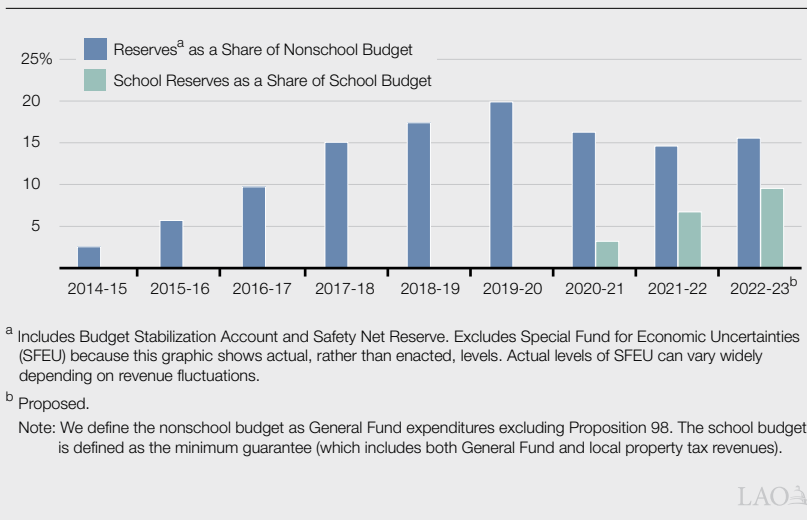


Comments on Budget Reserves

General Purpose Reserves Remain Below Pre-Pandemic Levels

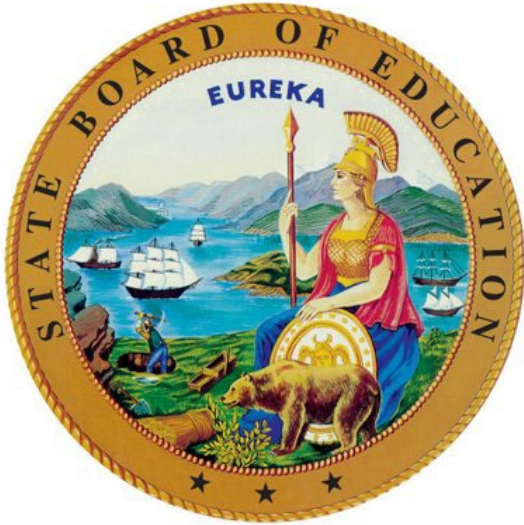
Since the Pandemic, School Reserves Have Grown as a Share of Its Budget While Other Reserves Have Not

(Actuals)



Strongly Consider Building More Reserves. More general purpose reserves are warranted. While we and the administration have acknowledged the trade-off between building reserves and the state's ability to meet its SAL requirements (because reserve deposits are not excluded spending), the budget has the capacity to make additional reserve deposits.





School Funding Forum

Marin County Office of Education
Brooks Allen, Executive Director, State Board of Education
Michael Fine, CEO, Fiscal Crisis & Management Assistance Team
January 20, 2022

K12 Budget At A Glance

- Revised three-year revenue forecast - \$16.1B higher for TK-14
- Third year contribution to school rainy-day fund - \$3.1B (\$500M less than PY)
- Proposition 98 growth (TK-14) - \$8.2B from June to \$102B (38.4% of revenue)
- 5.33% COLA on LCFF and many categoricals - \$2.4B
- Option to use prior year 3-year rolling average for ADA - \$1.2B
- Increased Special Education base funding - \$500M
- First of four-year universal transitional kindergarten expansion & 12:1 - \$1B
- Generally, builds on prior investments and priorities as opposed to introducing new programs

Revenues

- Revenue forecasts include sustained economic growth and acknowledge significant increases in inflation
 - General Fund revenue is up \$28.7B from 2020-21
 - Capital gains taxes as a percentage of GF revenues is 11.8%, slightly lower than the peak in 2021
- Continues to allocate a high percentage of expenditure proposals as one-time in nature providing a reasonable hedge
 - For Proposition 98, 58% are recurring investments, 42% are one-time
- Revenue growth provides the state general fund with a surplus of \$45.7B for 2022-23

Proposition 98 Reserves and Local Reserves

- Continue to build the state's public school rainy-day fund from \$6.7B to \$9.7B
- Current law provides for a 10% cap on school district reserves in fiscal years immediately succeeding those in which the Public School System Stabilization Account (rainy-day fund) is equal to or greater than three percent of the total K12 share of Proposition 98
 - School district assigned / unassigned reserve cap is triggered in 2022-23
 - Impacts approximately 250 school districts, 150 of which are estimated to have current assigned / unassigned reserves in excess of 10%
 - Reasonable workarounds are available to avoid reserve cap

Proposition 98

- Test 1 environment – funding based on K-14's proportion of GF revenues
- Proposition 98 growth - \$16.1B to \$102B
- \$3.6B COLA of 5.33% for LCFF and some categorical programs
 - Includes option to use more favorable prior year, three-year average ADA
- \$500M recurring Special Education base funding to \$820/ADA base
- \$1B recurring, first year implementation of universal transitional kindergarten and TK staffing ratios of 12:1
- \$3.4B recurring expansion of Extended Learning Opportunities Program plus another \$937M one-time to provide ELOP infrastructure in arts and music

Proposition 98 (cont.)

- \$596M to implement universal meal programs plus another \$453M one-time kitchen infrastructure and program start-up (two meals per day for all students)
- \$543M recurring investments in preschool, afterschool and charter school facilities
- \$4.7B one-time investments in early education expansion, early literacy coaches, multilingual school libraries, career pathways, dual enrollment programs, and electric school buses

Special Education

- Adds to the \$3.1B in special education investments over the last three years
- Provides \$500M to increase the average base funding rate to \$820/ADA
- Provides 5.33% COLA (same as LCFF)
- Adds \$500M one-time for early intervention expansion
 - Specific to students in inclusive preschool classrooms
 - Trailer Bill Language pending to determine if eligible for existing services or new and expanded services only
- Policy amendments for funding, LCAP, IEPs and alternative diploma

Universal Transitional Kindergarten

- Initial year of expansion towards universal transitional kindergarten
 - Funds students whose fifth birthday occurs between September 2 and February 2 – a two-month expansion
- Proposition 98 is “rebenched” to include non-Proposition 98 funds equal to the cost (\$639M)
- Allocates an additional \$383M to reduce student-to-adult ratio to 12:1
 - Within LCFF, not categorical – most likely a Grade Span Adjustment (GSA)
 - Will necessitate separation of TK from TK-3 GSA 24:1
- Teacher certification requirements effective August 1, 2023

Independent Study

- Signals a continuation of current year Independent Study provisions as an alternative to in-person instruction
 - Traditional IS (including short-term)
 - Course-based IS (an option worth looking at!)
- Means by which LEAs deliver remote instruction and generate ADA
 - Proposes significant change to allow time spent in synchronous instruction to be included in IS time calculations used to compute ADA

Looking Ahead

- FY2022-23 includes challenges for LEAs
 - The two-year employer contribution rate rollback for CalSTRS and CalPERS expires at the end of 2021-22 and contribution rates return to / catch up to their pre-pandemic schedule of increases
 - Unduplicated student count impacts from universal meal program and higher independent study enrollment
 - SB 328 (2019) is effective in 2022-23 re late school start time impacts transportation, athletics, after school programs, food service
 - Inflationary pressures from historic increases in CPI – up 7% in 2021
 - While the fiscal cliff from declining enrollment and ADA is mitigated and converted to a gradual slope, declines continue in both the short-term and long-term necessitating cost reductions

Questions

Thank you!

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

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State Revenues Look Promising



BY [PATTI F. HERRERA, EDD](#)

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posted February 22, 2022

In its February [Finance Bulletin](#), the Department of Finance (DOF) issued a promising state revenue outlook but cautions against too much optimism before May when we will have a more accurate account of tax collection revenues.

The cautionary tone is due primarily to corporation tax revenues that can and likely will be offset by personal income tax credits, which will moderate net state revenues. The other reason for caution is the broader impact of historic inflation on the U.S. and California economies. On this latter issue, U.S. inflation grew to 7.5% in January 2022 after Governor Gavin Newsom issued his 2022-23 State Budget proposal. Many anticipated higher inflation, which had already reached 7% in December 2021; however, the DOF reports that the latest inflation figure represents the fastest increase since February 1982. According to the DOF, U.S. inflation almost quadrupled from 1.2% in 2020 to 4.7% in 2021 with many factors contributing to it, including increased transportation and housing costs.

Relative to employment, national trends continue to be better than the state with nearly every industry sector having recovered from job losses at the start of the COVID-19 pandemic and four sectors exceeding pre-pandemic employment levels. California, by contrast, has recovered just 71.7% of the nonfarm jobs lost in March and April 2020 with only two sectors (professional and business services) fully recovering to their pre-pandemic February 2020 levels.

To the issue that we track most carefully through the monthly bulletins, 2021-22 year-to-date state revenues are outpacing estimates assumed in the 2022-23 Governor's Budget forecast by \$15.95 billion. Again, the DOF cautions that current estimates could be moderated later by less personal income tax revenues, which we will not know until more complete tax return data are available, or after April 15. This is because of the nearly \$16 billion in unanticipated revenues, \$6.2 billion is due to higher revenues from a corporation tax component that allows some taxpayers to reduce their federal tax liability. Every dollar received by this corporation tax component generates an equal dollar of personal income tax credit. Thus, when California residents file their 2021 tax returns, we will have a much clearer picture of how impactful this tax policy has on personal income tax revenues. However, as it stands, state revenues from the big three revenue sources are provided in the table below.

“Big Three” Taxes			
Year-to-Date (in millions)			
	Projection	Actual	Change
Personal Income Tax	\$76,711	\$85,886	\$9,175 (12.0%)
Sales and Use Tax	\$17,919	\$17,696	-\$223 (-1.2%)
Corporation Tax	\$10,003	\$17,998	\$7,995 (79.9%)

Notwithstanding the DOF’s caution, state revenues will be higher than the Governor’s January estimates when he issues his revised State Budget in May. It’s just a question of by how much. Since Test 1 is the operative test for the Proposition 98 minimum guarantee for 2021-22 and 2022-23, K-14 education funding will increase by 40 cents of every new, unanticipated state dollar.



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January 14, 2022

Jill Sellers, Board President
Larkspur-Corte Madera School District
230 Doherty Drive
Larkspur, CA, 94939

Dear Ms. Sellers,

Our office has completed its review of the Larkspur-Corte Madera School District's first interim budget report for 2021-22, in compliance with the provisions of Education Code 42131(a)(2). The Governing Board approved the budget with a positive certification that the district will be able to meet its financial obligations for the current and subsequent two (2) years.

The Code requires the County Superintendent to approve or change interim report certifications after examining the report to determine if it complies with the standards and criteria established pursuant to Education Code 33127 and to determine if the first interim budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

Based upon our review, the Board's POSITIVE certification of the first interim budget report has been approved, however, the district's projected deficit spending is unsustainable and the resulting decline in ending fund balance is cause for concern. We recommend the district take the necessary steps to develop and implement a deficit reduction and reserve stabilization plan.

2022-23 GOVERNOR'S BUDGET PROPOSAL

On January 10th, the Governor released his 2022-23 budget proposal with an increase of \$16.2 billion in Proposition 98 funding for schools, for a total of \$102 billion. California's economy has continued to outpace all expectations and the Governor's 2022-23 budget proposal is able to provide an ongoing increase in education funding as well as take advantage of considerable one-time funds.

The Governor's 2022-23 budget proposes a 5.33% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF) and all other K-12 education programs that are statutorily adjusted for COLA including special education and pre-school. Special education base funding is also augmented by an additional \$500 million, and funding is calculated at the local educational agency (LEA) level instead of the Special Education Local Plan Area (SELPA) level. The Governor's proposal recognizes the hardship of a statewide decline in student enrollment and proposes increasing ongoing funding by \$1 billion to fund attendance on the better of current year, prior year, or a three-year average. The budget proposal also recognizes the need for

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Larkspur-Corte Madera School District
2021-22 First Interim Review

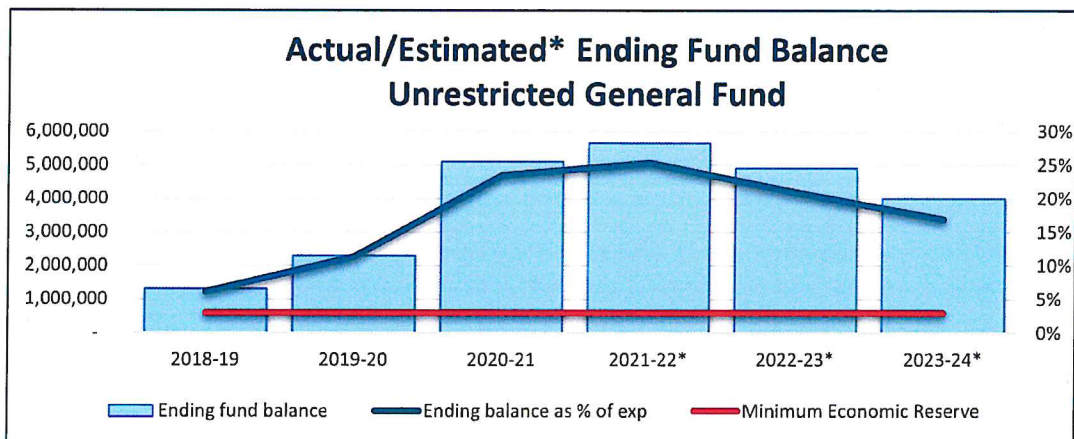
greater flexibility in attendance accounting to allow for virtual learning as the pandemic has continued to disrupt in-person learning.

Last year's 2021-22 budget act introduced three (3) new programs with the intent to provide full funding gradually over the course of several years as conditions allow. The Governor's budget proposes funding to implement these programs in 2022-23, increasing ongoing funding for the Expanded Learning Opportunities Program by \$3.4 billion, fully funding the Universal Meals program with \$650 million, and the phase-in of transitional kindergarten by \$640 million while allocating an additional \$383 million in Proposition 98 funding to fund the cost of reducing the student to staff ratio. The Governor is additionally proposing using one-time revenues for one-time grants. Over the next several months more information will be forthcoming as the Legislature weighs in on the Governor's proposal. Although the Governor's Budget proposal uses one-time funds for one-time spending commitments, the one-time nature of these funds is very challenging for school districts to manage as they do not readily support existing and ongoing programs.

BUDGETARY POSITION FOR LARKSPUR-CORTE MADERA SCHOOL DISTRICT

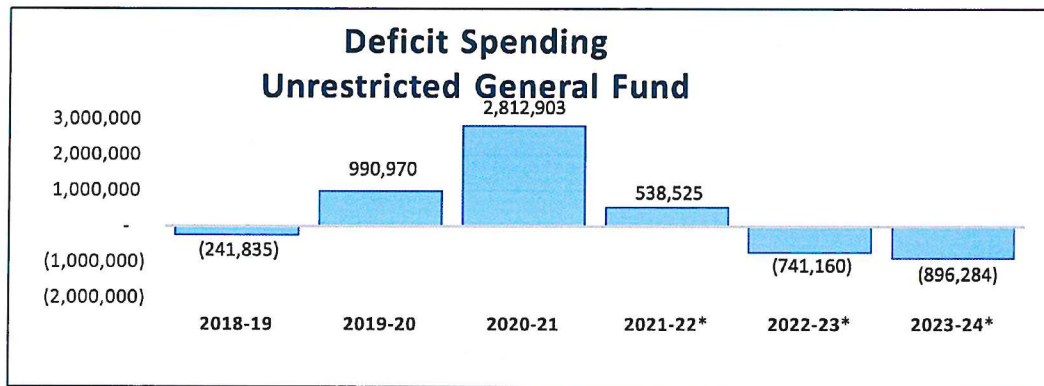
The district's first interim budget and multi-year projection reflects a significant improvement in budgetary ending balance when compared to the adopted budget largely due to an improvement in ending position when closing the accounts for 2020-21. This improvement appears to be one-time in nature as the district's projected deficit spending in the multi-year projection has increased slightly.

The following graph depicts the district's estimated ending balance as reported in the first interim budget and multi-year projection for the unrestricted general fund with both the state required minimum reserve and the district's actual reserve as a percentage of total general fund expenditures. The district's ending balance meets the minimum required reserve requirement for the current and both subsequent years, nonetheless, the district's reserves are declining at an unsustainable rate.



OPERATING DEFICITS

The district's first interim budget and multi-year projection reflects operating deficits in the unrestricted general fund as displayed in the chart that follows.



The cumulative impact of this projected deficit spending is a 22% decline in fund balance over the current plus two (2) subsequent years, leaving the district with estimated reserves of \$4 million or 17% of general fund expenditures as of June 30, 2024.

While some deficit spending may be a result of one-time costs from prior year funding sources, ongoing structural deficits threaten a school district's future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

RESERVES

The district maintains the state-required minimum reserve for economic uncertainty of 3% in the current and two (2) subsequent years. In addition, we note the district maintains a Board reserve for economic uncertainty of 6% for a total reserve of 9% in all three (3) years of the budget and multi-year projection.

All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs, cash flow deferrals and general economic uncertainties. Higher than minimum reserves allow the district to better ensure a consistent and stable program offering for students.

CONCLUSION

We thank district staff for the timely submission of the first interim budget using the statutorily required forms and responsiveness to the requests for information made in the course of our technical review. A complete listing of any technical corrections and recommendations has been sent directly to your district business official.

We appreciate your dedication and service to the children of Marin County. Your attention to good fiscal stewardship ensures the children of Marin County will continue to experience quality education now and in the future. If you have any questions, please do not hesitate to contact me at 415-499-5822.

Sincerely,

MARY JANE BURKE
Marin County Superintendent of Schools



KATE LANE
Assistant Superintendent

cc: Dr. Brett Geithman, Superintendent
Paula Rigney, Chief Business Official