



Scott Smith, Superintendent

**2021-2022  
SECOND INTERIM BUDGET  
REPORT**

Period July 1, 2021– January 31, 2022

**Board Members**

Lee McFarland  
Samuel Shalhoub  
Tiffany Silva  
Gary Stephenson

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
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				
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				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
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				S
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
SI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S



**COAST UNIFIED SCHOOL DISTRICT**  
**Regular Meeting of the Board of Trustees**  
**Meeting Date: March 10, 2022**

**TO:** Board of Trustees

**FROM:** Annie Lachance, Business Manager

**SUBJECT:** ***2021-22 Second Interim Financial Report Narrative***

Pursuant to Education code 42131 and 33127, the 2021-22 Second Interim Financial Report is presented for the Board's review and approval. This is the second of two required reports covering the period from July 1, 2021 – January 31, 2022. The Second Interim Report reflects the most current assumptions as reported on the School Services of California School District and County Office Financial Projection Dartboard 2022-23 Governor's Budget (attached) and includes the Coast Unified School District's (District) financial position and assumptions as of January 31, 2022. Fund budgets will be updated to reflect the Interim Report projections when reviewed by the Board and approved by the County Superintendent of Schools.

The Second Interim Report, as of January 31, 2022, provides comparison of the First Interim Budget, year-to-date totals and Second Interim projections. The objective in preparing Interim Reports is to help ensure proper Board oversight and periodic adjustment of the District's operating budget. The Board asserts, by filing a Positive Certification of Financial Position, the District is able to meet the current year and the two subsequent year's financial obligations. Currently the District is submitting a positive certification. However, as always, I would advise consideration of expenditures as they are presented as deficit spending needs to be addressed.

The Second Interim Report contains information on the General Fund revenues, expenditures and fund balance as well as cash flow analysis, criteria and standards review and a two-year projection for fiscal years 2022-23 and 2023-24.

***Financial Highlights***

The fiscal position of the District for fiscal year 2021-22 is stable. The implementation of the Local Control Funding Formula (LCFF) began in the 2013-14 fiscal year, and has substantively altered the calculations for financing public schools. The LCFF was designed to restore funding incrementally over seven years to reach a target of the level that districts had achieved back in fiscal year 2007-08. The LCFF was funded 100%, one year ahead of target. However, the District remains supported by property taxes that contribute far more than the new funding model currently guarantees. Although the information suggests that Coast Unified School District will continue to be funded by property taxes over the LCFF formula, economic indicators still require monitoring.

The LCFF was developed primarily by eliminating most state categorical programs and creating a higher base funding per student. This base amount is enhanced by the Supplemental and Concentration Grants that target low income students as well as English learners and foster youth. The base funding plus the Supplemental and Concentration Grants make up the LCFF. However, basic aid districts which receive property taxes in excess of the LCFF calculations were guaranteed continued revenue equal to the 2012-13 state categorical programs net of the "fair share" reduction. The District is estimated to receive \$623,000 of state categorical revenue for 2021-22, as well as an estimated \$11,435,077 in property taxes. This amount is unchanged from First Interim.

In addition, the passage of Proposition 30 in November 2012 prevented an additional cut to state funding and created the Education Protection Account (EPA). The District is expected to receive EPA funding of approximately \$110,380 for the current fiscal year. This amount was set to stop in the 2019-20 fiscal year. However, with passage of Proposition 55, a portion of Proposition 30 remains intact. While the increase in sales tax expired after the 2018-19 fiscal year, the increase in personal income tax on incomes over \$250,000 will remain in effect for an additional 12 years to help fund education and healthcare. Coast Unified School District will receive funds through the 2024-25 fiscal year, and is estimating receiving approximately \$94,056 for 2022-23 and \$89,126 for 2023-24.

### ***Fund 01 – General Fund***

The General Fund is the chief operating fund of the district. The General Fund is used to account for the ordinary operations of the district with transactions recorded as Unrestricted or Restricted funding sources.

### ***Revenue Assumptions:***

- Property taxes were estimated at budget development to increase 3.5% over 2019-20. The amount of property tax revenues, estimated at \$11,435,077 has not changed from First Interim. For subsequent years, an increase of 3.5% was used for both 2022-23 and 2023-24.
- October CalPads enrollment was 496, a decrease of 40 students over last year's CalPads numbers. The decrease this year and last is due in part to COVID 19 and the transition to distance learning.
- Our unduplicated percentage of enrollment is 77.41%. This is an increase of .0.93% from last year.
- We received \$61,649 for the passage of Senate Bill 1090, which helps mitigate the effects of the decommissioning of the Diablo Nuclear Power Plant. This was reflected in the original budget. We will be receiving \$61,649 each year over the next five years for a total of \$493,192.
- All revenues have been adjusted to the latest estimates received.

Following are the 2021-22 Second Interim Budget Summary of Changes (from First Interim):

	<b>2021-22 1<sup>st</sup> Interim Budget</b>	<b>2021-22 2nd Interim Budget</b>	<b>Net Change</b>
<b><i>Unrestricted Revenues</i></b>			
Property Taxes/LCFF	\$ 12,168,502	\$12,168,502	\$ 0
Federal Revenues	\$ 0	\$ 0	\$ 0
All Other State Revenues	\$ 117,495	\$ 117,495	\$ 0
All Other Local Revenues	\$ 220,720	\$ 229,603	\$ 9,196
<b><i>Total – Unrestricted Revenues</i></b>			<b>\$ 9,196</b>
<b><i>Restricted Revenues</i></b>			
ASES	\$ 118,087	\$ 118,087	\$ 0
Title I	\$ 124,894	\$ 124,894	\$ 0
Special Education	\$ 568,016	\$ 568,016	\$ 0
Special Ed – Discretionary Grants	\$ 5,191	\$ 5,191	\$ 0

Special Ed – ELO	\$ 0	\$ 81,298	\$ 81,298
Special Ed – Disp Resolution	\$ 0	\$ 6,923	\$ 6,923
Special Ed – Learning Recov Supp	\$ 0	\$ 38,941	\$ 38,941
Title II – Teacher Quality	\$ 20,654	\$ 20,654	\$ 0
Title III – LEP	\$ 26,208	\$ 26,208	\$ 0
MAA	\$ 20,000	\$ 20,000	\$ 0
Lottery – Restricted	\$ 37,401	\$ 37,401	\$ 0
Voc-Ag Grant	\$ 13,087	\$ 20,717	\$ 7,630
Career Technical Education (CTE)	\$ 144,421	\$ 169,421	\$ 25,000

**COVID Resources**

ESSER II (3212)	\$ 336,490	\$ 336,490	\$ 0
ESSER III (3213)	\$ 55,458	\$ 55,458	\$ 0
ESSER III (3214)	\$ 13,865	\$ 13,865	\$ 0
In-Person Instruction (7422)	\$ 222,500	\$ 222,500	\$ 0
Expanded Learning Opp (7425)	\$ 222,029	\$ 222,029	\$ 0
ELO – Paraprofessionals (7426)	\$ 116,754	\$ 116,754	\$ 0

**Total – Restricted Revenues** **\$ 159,792**

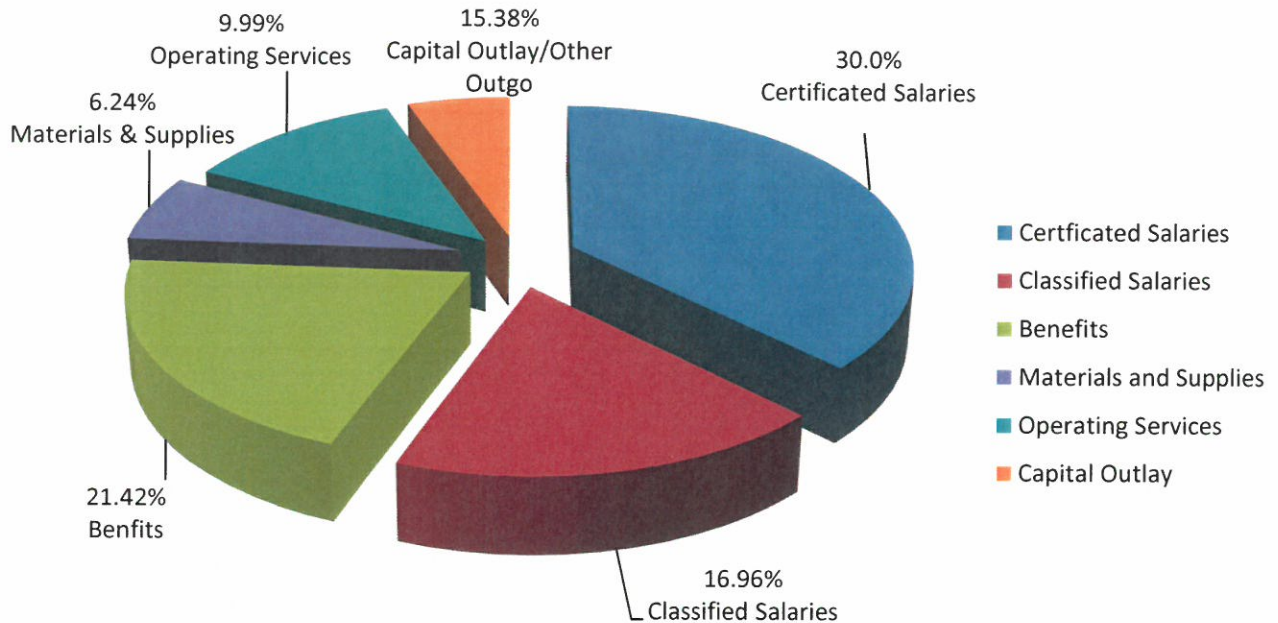
**Contributions from Unrestricted to Restricted** **\$ 1,964,310    \$ 2,020,113    \$ 55,803**

**Expenditure Assumptions**

- Salaries and benefits have been adjusted as employees are hired and positions are filled. All increases for certificated and classified were reflected at budget adoption. We added one Van Driver/Utility position since First Interim.
- Materials and Supplies budgets have been adjusted with increased funding for COVID expenditures and spent according to State and Federal guidelines.
- Operating Services increased partly because of additional Special Education expenditures, as well as an increase in COVID funding.

	<b>2021-22 1<sup>st</sup> Interim Budget</b>	<b>2021-22 2nd Interim Budget</b>	<b>Net Change</b>
<b>Expenditures – Unrestricted and Restricted</b>			
Certificated Salaries	\$4,906,514	\$4,873,491	\$ - 33,023
Classified Salaries	\$2,799,386	\$2,755,547	\$ - 43,839
Benefits	\$3,486,382	\$3,479,108	\$ - 7,274
Materials and Supplies	\$ 976,309	\$1,013,694	\$ 35,100
Operating Services	\$1,554,701	\$1,622,548	\$ 50,131
Capital Outlay	\$ 534,690	\$ 570,274	\$ 35,583
Other Outgo	\$1,927,883	\$1,927,883	\$ 0
<b>Total Increase of Expenditures</b>			<b>\$ 36,678</b>

## 2021-22 Second Interim Expenditures



The district's salaries and benefits represent 68.38% of the expenditures for the district. This is lower than most districts, which are typically between 85% and 90%. This is also lower than usual due to the increase of COVID-19 funds received by the district. The remaining percentages of expenditures remains relatively unchanged from First to Second Interim.

### ***Designated Reserve for Economic Uncertainty***

- The State requires a 4% reserve for districts of Coast Unified School District's size. The Reserve for Economic Uncertainty for 2021-22 fiscal year is estimated at \$1,891,535, and represents a 12.02% reserve. This is relatively the same as First Interim. Projections for 2022-23 and 2023-23, using current budget assumptions, allow us to meet the State required 4% reserves in 2022-23 at 13.45% and 2023-24 at 7.14%. The reserve will continue to drop as we honor the Memorandum of Understanding with Cayucos Elementary School District and San Luis Coastal Unified School District. This is especially concerning as Coast Unified School District is a Basic Aid district, relying on continuing property taxes to fund our schools. In the event of an economic downturn, this could greatly affect the funding of our school and require reductions to meet reserve levels. As we have seen, expenses are rising at a faster pace than are revenues. Because of this, a conservative approach in spending will need to be adopted and implemented in order to maintain a positive certification in all three years.

### ***Other Funds***

- **Fund 13 Cafeteria:** Currently, we are estimating a district contribution to the Cafeteria Fund of \$245,247. This amount is most likely to be reduced as we enter our third year as a Provision 2 district, as well as higher reimbursement from the state. With Provision 2, every student eats for free with a higher reimbursement rate from the Federal and State governments. However, this also means more food procurement as more meals are being

served. We have historically contributed much less to the Cafeteria Fund - \$97,181 in 2015-16, \$86,455 in 2016-17, \$88,186 in 2017-18 and \$93,619 in 2018-19.

- **Fund 17 Special Reserve:** Currently, Fund 17 has a balance of \$555,425, none of which is being used to meet our required reserve limit. We estimate an ending fund balance of \$613,105.
- **Fund 25 Capitol Facilities Fund (Developer Fees):** At Second Interim the estimated fund balance for Fund 25 is \$48,780.

***Recommended Action: Board approve Qualified Certification***

Based on the information in the 2021-22 Second Interim Report, the Coast Unified School District will meet its financial obligations in the current year, 2021-22, and two subsequent years. Even though we meet our reserve level in all three years, we must move forward with caution when spending and make sure that careful attention is being paid when expenditures are approved. The Second Interim Budget Report as presented is an accurate representation of what is known at this time.



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

This version of School Services of California Inc.'s (SSC) Financial Projection Dashboard 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 <sup>1</sup>	1.70%	5.33%	3.61%	3.64%	3.62%
Planning COLA	5.07% <sup>2</sup>	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 <sup>3</sup>	\$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 <sup>4</sup>		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>4</sup>		22.91%	26.10%	27.10%	27.70%	27.80%
Unemployment Insurance Rate <sup>5</sup>		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

<sup>1</sup>Applies 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.

<sup>2</sup>Amount 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%.

<sup>3</sup>Additional 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.

<sup>4</sup>California 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.

<sup>5</sup>Unemployment 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)



**COAST UNIFIED SCHOOL DISTRICT**  
**General Fund Revenues and Expenses**  
**First Interim vs Second Interim**

CATEGORIES	2020-21 1st Interim			2021-21 2nd Interim			DIFFERENCE (1st Interim - 2nd Interim)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	12,168,502	212,900	12,381,402	12,168,502	212,900	12,381,402	0	0	0
Federal	0	692,839	692,839	0	692,848	692,848	0	9	9
Other State	117,495	1,344,814	1,462,309	117,495	1,465,665	1,583,160	0	120,851	120,851
Local	220,720	443,800	664,520	229,916	442,753	672,669	9,196	-1,047	8,149
			0			0			0
<b>Total Revenues</b>	<b>12,506,717</b>	<b>2,694,353</b>	<b>15,201,070</b>	<b>12,515,913</b>	<b>2,814,166</b>	<b>15,330,079</b>	<b>9,196</b>	<b>119,813</b>	<b>129,009</b>
Expenditures									
Certificated Salaries	3,912,088	994,426	4,906,514	3,872,579	1,000,912	4,873,491	-39,509	6,486	-33,023
Classified Salaries	2,294,243	505,143	2,799,386	2,241,051	514,496	2,755,547	-53,192	9,353	-43,839
Employee Benefits	2,417,806	1,068,576	3,486,382	2,404,377	1,074,731	3,479,108	-13,429	6,155	-7,274
Books & Supplies	419,977	556,633	976,610	436,412	577,283	1,013,695	16,435	20,650	37,085
Services & Operating	993,161	581,540	1,574,701	997,358	625,190	1,622,548	4,197	43,650	47,847
Capital Outlay	331,272	203,419	534,691	360,482	209,792	570,274	29,210	6,373	35,583
Other Outgo	1,261,000	678,000	1,939,000	1,261,000	678,000	1,939,000	0	0	0
Indirect Cost	-75,228	64,111	-11,117	-75,228	64,111	-11,117	0	0	0
			0			0			0
<b>Total Expenditures</b>	<b>11,554,319</b>	<b>4,651,848</b>	<b>16,206,167</b>	<b>11,498,031</b>	<b>4,744,515</b>	<b>16,242,546</b>	<b>-56,288</b>	<b>92,667</b>	<b>36,379</b>
Other Sources/ Uses									
Transfers In/ Sources	0	0	0	0	0	0	0	0	0
Transfers Out/Uses	-245,247	-52,680	-297,927	-245,247	-52,680	-297,927	0	0	0
Contributions	-1,964,310	1,964,310	0	-2,020,113	2,020,113	0	-55,803	55,803	0
Change Fund Balance	-1,257,159	-45,865	-1,303,024	-1,247,478	37,084	-1,210,394	9,681	0	92,630
<b>Beginning Balance</b>	<b>3,231,984</b>	<b>157,809</b>	<b>3,389,793</b>	<b>3,231,984</b>	<b>157,809</b>	<b>3,389,793</b>			
Audit Adjustment	3,402	0	3,402	3,402	0	3,402			
Net Change	-1,257,159	-45,865	-1,303,024	-1,247,478	37,084	-1,210,394			
<b>Ending Balance</b>	<b>1,978,227</b>	<b>111,944</b>	<b>2,090,171</b>	<b>1,987,908</b>	<b>194,893</b>	<b>2,182,801</b>			
<b>4% Reserve Level</b>	<b>660,164</b>			<b>661,619</b>					
<b>Actual Reserve Level</b>	<b>11.99%</b>			<b>12.02%</b>					

**COAST UNIFIED SCHOOL DISTRICT**  
**General Fund Revenues and Expenses**  
**Multi-Year Projection Recap**

CATEGORIES	2021-22 MYP			2022-23 MYP			2023-24 MYP		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	12,168,502	212,900	12,381,402	12,573,919	217,158	12,791,077	12,983,437	221,501	13,204,938
Federal	0	692,848	692,848	0	1,158,914	1,158,914	0	296,519	296,519
Other State	117,495	1,465,665	1,583,160	96,804	694,080	790,884	92,405	692,452	784,857
Local	229,916	442,753	672,669	203,649	314,487	518,136	205,649	317,962	523,611
	0		0			0			0
<b>Total Revenues</b>	<b>12,515,913</b>	<b>2,814,166</b>	<b>15,330,079</b>	<b>12,874,372</b>	<b>2,384,639</b>	<b>15,259,011</b>	<b>13,281,491</b>	<b>1,528,434</b>	<b>14,809,925</b>
Expenditures									
Certificated Salaries	3,872,579	1,000,912	4,873,491	4,114,357	951,210	5,065,567	4,197,324	965,210	5,162,534
Classified Salaries	2,241,051	514,496	2,755,547	2,356,591	453,469	2,810,060	2,440,299	433,473	2,873,772
Employee Benefits	2,404,377	1,074,731	3,479,108	2,454,625	1,035,933	3,490,558	2,479,171	1,046,292	3,525,463
Books & Supplies	436,412	577,283	1,013,695	351,570	396,690	748,260	353,593	381,690	735,283
Services & Operating	997,358	625,190	1,622,548	1,015,239	417,287	1,432,526	1,024,511	429,287	1,453,798
Capital Outlay	360,482	209,792	570,274	0	0	0	0	0	0
Other Outgo	1,261,000	678,000	1,939,000	1,261,000	678,000	1,939,000	1,261,000	678,000	1,939,000
Indirect Cost	-75,228	64,111	-11,117	-75,228	64,111	-11,117	-75,228	64,111	-11,117
	0		0			0			0
<b>Total Expenditures</b>	<b>11,498,031</b>	<b>4,744,515</b>	<b>16,242,546</b>	<b>11,478,154</b>	<b>3,996,700</b>	<b>15,474,854</b>	<b>11,680,670</b>	<b>3,998,063</b>	<b>15,678,733</b>
Other Sources/ Uses									
Transfers In/ Sources	0	0	0	0	0	0	0	0	0
Transfers Out/Uses	-245,247	-52,680	-297,927	-100,000	0	-100,000	-100,000	0	-100,000
Contributions	-2,020,113	2,020,113	0	-1,188,653	1,188,653	0	-2,469,629	2,469,629	0
Change Fund Balance	-1,247,478	37,084	-1,210,394	107,565	-423,408	-315,843	-968,808	0	-968,808
<b>Beginning Balance</b>	<b>3,231,984</b>	<b>157,809</b>	<b>3,389,793</b>	<b>1,987,908</b>	<b>194,893</b>	<b>2,182,801</b>	<b>2,095,473</b>	<b>-228,515</b>	<b>1,866,958</b>
Audit Adjustment	3,402	0	3,402	0	0	0	0	0	0
Net Change	-1,247,478	37,084	-1,210,394	107,565	-423,408	-315,843	-968,808	0	-968,808
<b>Ending Balance</b>	<b>1,987,908</b>	<b>194,893</b>	<b>2,182,801</b>	<b>2,095,473</b>	<b>-228,515</b>	<b>1,866,958</b>	<b>1,126,665</b>	<b>-228,515</b>	<b>898,150</b>
<b>4% Reserve Level</b>	<b>661,619</b>			<b>622,994</b>			<b>631,149</b>		
<b>Actual Reserve Level</b>	<b>12.02%</b>			<b>13.45%</b>			<b>7.14%</b>		

**LCFF CALCULATOR**

75465	5 digit District code or 7 digit School code (from the CDS code)	LEA: Coast Unified
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title: 2021-22 Second Interim
District	Projection Type	Created by: Annie Lachance
		Email: alachance@coastusd.org
2.16.22	Projection Date	Phone: (805) 924-2926

	PY2	PY1	CY	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Coast Unified (75465)</b>									
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>									
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%	0.00%
Statutory COLA	3.26%	2.31%	1.70%	2.48%	3.11%	3.54%			
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	0.00%	0.00%	0.00%			
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	70.06785065%	70.07%	70.07%	70.07%	70.07%	70.07%		
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	70.07%	70.07%	70.07%	70.07%	70.07%		
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year									



Coast Unified (75465)

2019-20202020-212021-222022-232023-242024-252025-262026-27

( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

NEW CHARTER SCHOOLS

New Charter School Name:

Year that charter starts operation (select from drop down list): 2021-22

(a ) TRANSFER OF IN-LIEU PROPERTY TAX

1-4F-6 / F-7 In-Lieu of Property Tax

Note: Charter schools should contact sponsoring district(s) for In-lieu estimate

(b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1.2, A-2.2, A-3.2Enrollment (second prior year)

A-1.1, A-2.1, A-3.1Enrollment (first prior year)

A-1, A-2, A-3Enrollment

B-1.2, B-2.2, B-3.2Unduplicated Pupil Count (second prior year)

B-1.1, B-2.1, B-3.1Unduplicated Pupil Count (first prior year)

B-1, B-2, B-3Unduplicated Pupil Count

C-1Single Year Unduplicated Pupil Percentage

Unduplicated Pupil Percentage (%)

(c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter 4 location within the boundaries of more than one district, enter the highest district UPP of all locations.

D-3Unduplicated Pupil Percentage (%)

Unduplicated Pupil Percentage: Supplemental Grant

Unduplicated Pupil Percentage: Concentration Grant

(d ) AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

B-1Grades TK-3

B-2Grades 4-6

B-3Grades 7-8

B-4Grades 9-12

SUBTOTAL ADA

RATIO: ADA to Enrollment

(e ) OTHER LCFF ADJUSTMENTS

Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be:

Minimum State Aid Adjustments (line J-5), captures adjustments for audit penalties and special legislation. Adjustments cgnative.

H-2Miscellaneous Adjustments

J-5Minimum State Aid Adjustments



Coast Unified (75465)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
		Is your district required to transfer in-lieu taxes to a charter school?							
		Does your district have a necessary small school?							
( a ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
( b ) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 10,585,812	\$ 11,044,012	\$ 11,435,077	\$ 11,856,818	\$ 12,270,896	\$ 12,636,500		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -						
	Less In-Lieu transfer	\$ (23,562)	\$ (23,562)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 10,562,250	\$ 11,020,450	\$ 11,435,077	\$ 11,856,818	\$ 12,270,896	\$ 12,636,500	\$ -	\$ -
( c ) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated frontlites exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -						
J-5	Minimum State Aid Adjustments	\$ -	\$ -						
( d ) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	606	561						
A-1.1 / A-3.1	District Enrollment (first prior year)	561	582						
A-1 / A-3	District Enrollment	582	536	494	470	447	440	425	
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	1						
A-2 / A-4	COE Enrollment	1	1	1	1	1	1	1	1
	Total Enrollment	583	537	495	471	448	441	426	1
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	455	429						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	429	453						
B-1 / B-3	District Unduplicated Pupil Count	453	412	380	362	344	339	327	
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	1						
B-2 / B-4	COE Unduplicated Pupil Count	1	1	1	1	1	1	1	1
	Total Unduplicated Pupil Count	454	413	381	363	345	340	328	-
	Single Year Unduplicated Pupil Percentage	77.87%	76.91%	76.97%	77.07%	77.01%	77.10%	77.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	76.46%	77.10%	77.28%	76.98%	77.02%	77.06%	77.03%	76.96%



Coast Unified (75465)

2019-20 2020-21 2021-22 2022-23 2023-24 2024-25 2025-26 2026-27

(e) AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (whichever is greater) for each year.

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)

B-1, D-6	164.65	164.65	121.60	119.70	107.35	95.00	98.80
B-2, D-7	120.56	120.56	111.15	95.95	93.10	94.05	89.30
B-3, D-8	80.10	80.10	70.30	76.00	76.00	75.05	59.85
B-4, D-9	185.61	185.61	166.25	154.85	148.20	153.90	155.80

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

E-1, D-17	-	-	-	-	-	-	-
E-2, D-18	-	-	-	-	-	-	-
E-3, D-19	-	-	-	-	-	-	-
E-4, D-20	-	-	-	-	-	-	-

District Basic Aid ADA funded outside of the LCFF

(Court Ordered, Voluntary Tfr. & Open Enrollment)

(For calculating EPA only; this ADA is not included in the LCFF funding calculation).

DISTRICT TOTAL

County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

E-6, E-11	550.92	550.92	469.30	446.50	424.65	418.00	403.75
E-7, E-12	0.98	0.98	0.98	0.98	0.98	0.98	0.98
E-8, E-13	-	-	-	-	-	-	-
E-9, E-14	-	-	-	-	-	-	-

COUNTY TOTAL

RATIO: District ADA-to-Enrollment

RATIO: County ADA-to-Enrollment

0.98	94.66%	102.78%	95.00%	95.00%	95.00%	95.00%	0.00%
0.98	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%	0.00%

(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring to or from district-sponsored charter schools. Report the prior students in the current year field, using the grade span the students were enrolled in during the prior year.

ADA transfer: Student from District to Charter (cross fiscal year)

A-6	-	-	-	-	-	-	-
A-7	-	-	-	-	-	-	-
A-8	-	-	-	-	-	-	-
A-9	-	-	-	-	-	-	-

ADA transfer: Student from Charter to District (cross fiscal year)

A-11	-	-	-	-	-	-	-
A-12	-	-	-	-	-	-	-
A-13	-	-	-	-	-	-	-
A-14	-	-	-	-	-	-	-

Difference (if diff. < 0, no adj. to PY ADA)

-	-	-	-	-	-	-	-
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Coast Unified (75465) - 2021-22 Second Interim											
LOCAL CONTROL FUNDING FORMULA											
LCFF ENTITLEMENT CALCULATION											
Calculation Factors	2018-19			2019-20			2019-20				
	v22.2b			2.16.22							
	COLA & Augmentation			COLA & Augmentation			COLA & Augmentation				
	3.70%			3.26%			3.26%				
	73.35%			73.35%			76.46%				
	Unduplicated Pupil Percentage			Unduplicated Pupil Percentage			Unduplicated Pupil Percentage				
	73.35%			73.35%			76.46%				
	Supplemental Concentration			Supplemental Concentration			Supplemental Concentration				
	73.35%			73.35%			76.46%				
	Total			Total			Total				
Grades TK-3	163.73	\$	7,459	\$	776	\$	1,208	\$	756	\$	1,669,823
Grades 4-6	117.46		7,571				1,111		695		1,101,341
Grades 7-8	105.34		7,796				1,144		715		1,017,054
Grades 9-12	190.30		9,034		235		1,360		850		2,184,491
Subtract Necessary Small School ADA and Funding											
Total Base, Supplemental, and Concentration Grant			\$ 4,650,953		\$ 171,776		\$ 707,495		\$ 442,485		\$ 5,972,709
NSS Allowance											
TOTAL BASE	576.83	\$	4,650,953	\$	171,776	\$	707,495	\$	442,485	\$	5,972,709
ADD ONS:											
Targeted Instructional Improvement Block Grant											\$ 35,609
Home-to-School Transportation											215,916
Small School District Bus Replacement Program											
ECONOMIC RECOVERY TARGET PAYMENT											
LCFF ENTITLEMENT							3/4				989,113
STATE AID CALCULATION											\$ 7,213,347
Miscellaneous Adjustments											
Adjusted LCFF Entitlement											7,213,347
Local Revenue (including RDA)											(10,178,672)
Gross State Aid											\$ -
MINIMUM STATE AID CALCULATION											
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate		2018-19 ADA			MINIMUM STATE AID		
2012-13 NSS Allowance (deficit)				\$	7,230.25	576.83			\$	4,170,625	
Minimum State Aid Adjustments											
Less Current Year Property Taxes/In-Lieu											
Subtotal State Aid for Historical RL/Charter General BG											(10,178,672)
Categorical funding from 2012-13 net of fair share reduction											
Charter School Categorical Block Grant adjusted for ADA											623,045
Minimum State Aid Guarantee Before Proration Factor											623,045
Proration Factor											
Minimum State Aid Guarantee											\$ 623,045
CHARTER SCHOOL MINIMUM STATE AID OFFSET											
LCFF Entitlement											
Minimum State Aid plus Property Taxes including RDA											
Offset											
Minimum State Aid Prior to Offset											
Total Minimum State Aid with Offset											\$ 623,045
TOTAL STATE AID											\$ -
ADDITIONAL STATE AID (Additional SA)											\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)											\$ 7,213,347
Change Over Prior Year								5.15%	\$	371,212	\$ 7,584,559
LCFF Entitlement Per ADA											
Per-ADA Change Over Prior Year								9.90%	\$	1,238	\$ 13,743
Basic Aid Status (school districts only)											
LCFF SOURCES INCLUDING EXCESS TAXES											Basic Aid
State Aid											2018-19
Education Protection Account								0.00%		Increase	2019-20
Property Taxes Net of In-Lieu Transfers								3.77%			\$ 623,045
Charter In-Lieu Taxes								0.00%			110,380
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)								3.51%			10,562,250
											\$ 11,295,675

Coast Unified (75465) - 2021-22 Second Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	2020-21		2020-21		2020-21		2020-21		2021-22
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Base Grant Proration		Unduplicated Pupil Percentage
	0.00%		0.00%		77.10%		0.00%		77.28%
	ADA		Grade Span		Supplemental		Grade Span		Supplemental
Grades TK-3	165.63	\$ 7,702	\$ 801	\$ 1,311	\$ 940	\$ 1,781,143	\$ 8,093	\$ 842	\$ 1,294
Grades 4-6	120.56	7,818	1,206	864	1,190	1,286,906	8,215	1,270	1,190
Grades 7-8	80.10	8,050	1,241	890	815,485	8,458	1,307	880,311	1,225
Grades 9-12	185.61	9,329	243	1,476	1,058	2,246,941	9,802	255	1,456
Subtotal Necessary Small School ADA and Funding		\$ 4,594,581	\$ 177,773	\$ 735,897	\$ 527,345	\$ 6,035,596			
Total Base, Supplemental, and Concentration Grant									
NSS Allowance									
TOTAL BASE	551.90	\$ 4,594,581	\$ 177,773	\$ 735,897	\$ 527,345	\$ 6,035,596	551.90	\$ 4,827,679	\$ 726,196
ADD ONS:									
Targeted Instructional Improvement Block Grant						\$ 35,609			\$ 35,609
Home-to-School Transportation						215,916			215,916
Small School District Bus Replacement Program									
ECONOMIC RECOVERY TARGET PAYMENT						1,318,817			1,318,817
LCFF ENTITLEMENT						\$ 7,605,938			\$ 8,086,044
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement						7,605,938			8,086,044
Local Revenue (including RDA)						(11,020,450)			(11,435,077)
Gross State Aid						\$ -			\$ -
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									Minimum State Aid
2012-13 NSS Allowance (deficit)						\$ 3,990,375			\$ 3,990,375
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RL/Charter General BG						(11,020,450)			(11,435,077)
Categorical funding from 2012-13 net of fair share reduction									
Charter School Categorical Block Grant adjusted for ADA						623,045			623,045
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor						623,045			623,045
Minimum State Aid Guarantee						\$ -			\$ -
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
TOTAL STATE AID						\$ 623,045			\$ 623,045
ADDITIONAL STATE AID (Additional SA)						\$ -			\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 7,605,938			\$ 8,086,044
Change Over Prior Year			0.28%	21,379				6.31%	480,106
LCFF Entitlement Per ADA						13,781			14,651
Per-ADA Change Over Prior Year			0.28%	38				6.31%	870
Basic Aid Status (school districts only)									Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									2021-22
Education Protection Account			0.00%			\$ 623,045		0.00%	\$ 623,045
Property Taxes Net of In-Lieu Transfers			4.34%	458,200		110,380		3.76%	110,380
Charter In-Lieu Taxes			0.00%			11,020,450		0.00%	11,435,077
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			4.06%	458,200		\$ 11,753,875		3.53%	\$ 12,168,502



Coast Unified (75465) - 2021-22 Second Interim										v22.2b
LOCAL CONTROL FUNDING FORMULA										2023-24
LCFF ENTITLEMENT CALCULATION										2023-24
Calculation Factors	COLA & Augmentation	Base Grant Proration	Base Grade Span	Unduplicated Pupil Percentage	Supplemental Concentration	Base Proration	Grade Span	Supplemental Concentration	Total	
	2.48%	0.00%	863	76.98%	1,410	0.00%	889	77.02%		
Grades TK-3	122.58	8,294	\$	1,410	\$	1,308	\$	1,455,647		
Grades 4-6	111.15	8,419		1,296		1,203		1,213,537		
Grades 7-8	70.30	8,668		1,335		1,238		1,290,236		
Grades 9-12	166.25	10,045		1,587		1,472		2,221,954		
Subtract Necessary Small School ADA and Funding										
<b>Total Base, Supplemental, and Concentration Grant</b>	<b>\$ 4,231,792</b>	<b>\$ 149,178</b>	<b>\$</b>	<b>674,494</b>	<b>\$</b>	<b>625,910</b>	<b>\$</b>	<b>5,681,374</b>		
NSS Allowance										
<b>TOTAL BASE</b>	<b>470.28</b>	<b>\$ 4,231,792</b>	<b>\$</b>	<b>149,178</b>	<b>\$</b>	<b>674,494</b>	<b>\$</b>	<b>625,910</b>	<b>\$ 5,681,374</b>	
<b>ADD ONS:</b>										
Targeted Instructional Improvement Block Grant										
Home-to-School Transportation										
Small School District Bus Replacement Program										
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>										
<b>LCFF ENTITLEMENT</b>										
<b>STATE AID CALCULATION</b>										
Miscellaneous Adjustments										
Adjusted LCFF Entitlement										
Local Revenue (Including RDA)										
Gross State Aid										
<b>MINIMUM STATE AID CALCULATION</b>										
2012-13 RL/Charter Gen BG adjusted for ADA										
2012-13 NSS Allowance (deficit)										
Minimum State Aid Adjustments										
Less Current Year Property Taxes/In-Lieu										
Subtotal State Aid for Historical RL/Charter General BG										
Categorical funding from 2012-13 net of fair share reduction										
Charter School Categorical Block Grant adjusted for ADA										
Minimum State Aid Guarantee Before Proration Factor										
Proration Factor										
Minimum State Aid Guarantee										
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>										
LCFF Entitlement										
Minimum State Aid plus Property Taxes including RDA										
Offset										
Minimum State Aid Prior to Offset										
Total Minimum State Aid with Offset										
<b>TOTAL STATE AID</b>										
<b>ADDITIONAL STATE AID (Additional SA)</b>										
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>										
Change Over Prior Year										
LCFF Entitlement Per ADA										
Per-ADA Change Over Prior Year										
Basic Aid Status (school districts only)										
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>										
State Aid										
Education Protection Account										
Property Taxes Net of In-Lieu Transfers										
Charter In-Lieu Taxes										
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										

Coast Unified (75465) - 2021-22 Second Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
v22.2b									
2024-25									
v22.2b									
2025-26									
v22.2b									
Calculation Factors									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
Subtract Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant									
NSS Allowance									
TOTAL BASE									
ADD ONS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation									
Small School District Bus Replacement Program									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT									
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement									
Local Revenue (including RDA)									
Gross State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RJ/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deficit)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RJ/Charter General BG									
Categorical funding from 2012-13 net of fair share reduction									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
TOTAL STATE AID									
ADDITIONAL STATE AID (Additional SA)									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year									
LCFF Entitlement Per ADA									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									



Coast Unified (75465) - 2021-22 Second Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage	Concentration	Total			
	ADA	Base	Grade Span				Supplemental		
Grades TK-3	98.80	\$ 8,855	\$ 921	\$ 1,505	\$ 1,395	\$ 1,252,404			
Grades 4-6	89.30	8,988		1,383	1,283	1,040,736			
Grades 7-8	59.85	9,254		1,424	1,321	718,158			
Grades 9-12	155.80	10,724	279	1,694	1,571	2,222,822			
Subtract Necessary Small School ADA and Funding									
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 3,902,153	\$ 134,463	\$ 621,317	\$ 576,187	\$ 5,234,120			
NSS Allowance									
<b>TOTAL BASE</b>	403.75	\$ 3,902,153	\$ 134,463	\$ 621,317	\$ 576,187	\$ 5,234,120			
<b>ADD ONS:</b>									
Targeted Instructional Improvement Block Grant						\$ 35,609			
Home-to-School Transportation						215,916			
Small School District Bus Replacement Program									
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>									
<b>LCFF ENTITLEMENT</b>						<b>1,318,817</b>			
<b>STATE AID CALCULATION</b>						<b>\$ 6,804,462</b>			
Miscellaneous Adjustments									
Adjusted LCFF Entitlement						6,804,462			
Local Revenue (including RDA)									
Gross State Aid									
<b>MINIMUM STATE AID CALCULATION</b>									
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2026-27 ADA		N/A			
2012-13 NSS Allowance (deficit)			\$ 7,230.25	403.75		\$ 2,919,213			
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RL/Charter General BG						2,919,213			
Categorical funding from 2012-13 net of fair share reduction						623,045			
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor						3,542,258			
Proration Factor						0.00%			
Minimum State Aid Guarantee						\$ 3,542,258			
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
<b>TOTAL STATE AID</b>						\$ 6,804,462			
<b>ADDITIONAL STATE AID (Additional SA)</b>						\$			
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						\$ 6,804,462			
Change Over Prior Year			-2.54%	(177,375)					
LCFF Entitlement Per ADA						16,853			
Per-ADA Change Over Prior Year			1.13%	189					
Basic Aid Status (school districts only)									
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>									
State Aid			-2.54%	Increase		2026-27			
Education Protection Account				(177,375)		\$ 6,804,462			
Property Taxes Net of In-Lieu Transfers			0.00%						
Charter In-Lieu Taxes			0.00%						
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-1.37%	(177,375)		\$ 6,804,462			

## Coast Unified (75465) - 2021-22 Second Interim

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## EDUCATION PROTECTION ACCOUNT

Certification Period:		Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>											
A-1	Total ADA for EPA Minimum	\$ 551,90	\$ 551,90	\$ 551,90	\$ 551,90	\$ 551,90	\$ 470,28	\$ 447,48	\$ 425,63	\$ -	\$ -
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,380	\$ 94,056	\$ 89,496	\$ 85,126	\$ -	\$ -
<b>EPA PROPORTIONATE SHARE CAP</b>											
Adjusted Total Revenue Limit		\$ 3,990,375	\$ -	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,400,242	\$ 3,235,392	\$ 3,077,411	\$ 3,029,330	\$ 2,919,213
Current Year Adjusted MSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,400,242	\$ 3,235,392	\$ 3,077,411	\$ 3,029,330	\$ 2,919,213
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 10,562,250	\$ 11,028,269	\$ 11,020,450	\$ 11,435,077	\$ 11,435,077	\$ 11,856,818	\$ 12,270,896	\$ 12,636,500	\$ -	\$ -
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,029,330	\$ 2,919,213
<b>EPA PROPORTIONATE SHARE</b>											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,400,242	\$ 3,235,392	\$ 3,077,411	\$ 3,029,330	\$ 2,919,213
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	70.06785065%	N/A	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 643,967	\$ 2,795,970	\$ 2,795,970	\$ 2,795,970	\$ 2,795,970	\$ 2,382,476	\$ 2,266,970	\$ 2,156,276	\$ -	\$ -
<b>EPA ENTITLEMENT</b>											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,380	\$ 94,056	\$ 89,496	\$ 85,126	\$ -	\$ -
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,380	\$ 94,056	\$ 89,496	\$ 85,126	\$ -	\$ -
D-4	Prior Year Annual Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
D-5	P2 Entitlement Net of PY Adjustment	N/A	\$ 110,380	N/A	\$ 110,380	N/A	\$ 94,056	\$ 89,496	\$ 85,126	\$ -	\$ -
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 16,138,011	\$ 70,067,850	\$ 70,067,850	\$ 70,067,850	\$ 70,067,850	\$ 70,067,850	\$ 70,067,850	\$ 70,067,850	\$ 0.00000000%	\$ 0.00000000%



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			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
<b>SUMMARY OF FUNDING</b>											
<b>General Assumptions</b>											
COLA & Augmentation			3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%	0.00%
Base Grant Proration Factor			-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor			-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>											
Base Grant			\$4,594,581	\$4,594,581	\$4,827,679	\$4,231,792	\$4,148,066	\$4,088,646	\$4,040,161	\$3,902,153	
Grade Span Adjustment			177,773	177,773	186,791	149,178	148,940	141,120	131,335	134,463	
Supplemental Grant			729,789	735,897	775,036	674,494	661,911	651,891	642,661	621,317	
Concentration Grant			512,074	527,345	726,196	625,910	615,030	606,506	597,338	576,187	
Add-ons: Targeted Instructional Improvement Block Grant			35,609	35,609	35,609	35,609	35,609	35,609	35,609	35,609	
Add-ons: Home-to-School Transportation			215,916	215,916	215,916	215,916	215,916	215,916	215,916	215,916	
Add-ons: Small School District Bus Replacement Program			-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>			<b>\$6,265,742</b>	<b>\$6,287,121</b>	<b>\$6,767,227</b>	<b>\$5,932,899</b>	<b>\$5,825,472</b>	<b>\$5,739,688</b>	<b>\$5,663,020</b>	<b>\$5,485,645</b>	
Miscellaneous Adjustments			1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	
Economic Recovery Target			-	-	-	-	-	-	-	-	
Additional State Aid			-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement</b>			<b>7,584,559</b>	<b>7,605,938</b>	<b>8,086,044</b>	<b>7,251,716</b>	<b>7,144,289</b>	<b>7,058,505</b>	<b>6,981,837</b>	<b>6,804,462</b>	
<b>LCFF Entitlement Per ADA</b>			<b>\$ 13,743</b>	<b>\$ 13,781</b>	<b>\$ 14,651</b>	<b>\$ 15,420</b>	<b>\$ 15,966</b>	<b>\$ 16,584</b>	<b>\$ 16,664</b>	<b>\$ 16,853</b>	
<b>Components of LCFF By Object Code</b>											
State Aid (Object Code 8011)			\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 6,981,837	\$ 6,804,462	
EPA (for LCFF Calculation purposes)			\$ 110,380	\$ 110,380	\$ 110,380	\$ 94,056	\$ 89,496	\$ 85,126	\$ -	\$ -	
Local Revenue Sources:											
Property Taxes (Object 8021 to 8089)			\$ 10,585,812	\$ 11,044,012	\$ 11,435,077	\$ 11,856,818	\$ 12,270,896	\$ 12,636,500	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)			(23,562)	(23,562)	-	-	-	-	-	-	
Property Taxes net of In-Lieu			\$ 10,562,250	\$ 11,020,450	\$ 11,435,077	\$ 11,856,818	\$ 12,270,896	\$ 12,636,500	\$ -	\$ -	
<b>TOTAL FUNDING</b>			<b>11,295,675</b>	<b>11,753,875</b>	<b>12,168,502</b>	<b>12,573,919</b>	<b>12,983,437</b>	<b>13,344,671</b>	<b>6,981,837</b>	<b>6,804,462</b>	
Basic Aid Status			Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid	Non-Basic Aid	
Excess Taxes			\$ 3,600,736	\$ 4,037,557	\$ 3,972,078	\$ 5,228,147	\$ 5,749,652	\$ 6,201,040	\$ -	\$ -	
EPA in Excess to LCFF Funding			\$ 110,380	\$ 110,380	\$ 110,380	\$ 94,056	\$ 89,496	\$ 85,126	\$ -	\$ -	
<b>Total LCFF Entitlement</b>			<b>7,584,559</b>	<b>7,605,938</b>	<b>8,086,044</b>	<b>7,251,716</b>	<b>7,144,289</b>	<b>7,058,505</b>	<b>6,981,837</b>	<b>6,804,462</b>	
<b>SUMMARY OF EPA</b>											
% of Adjusted Revenue Limit - Annual			16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%	
% of Adjusted Revenue Limit - P-2			16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%	0.00000000%	
EPA (for LCFF Calculation purposes)			\$ 110,380	\$ 110,380	\$ 110,380	\$ 94,056	\$ 89,496	\$ 85,126	\$ -	\$ -	
EPA, Current Year (Object Code 8012)			\$ 110,380	\$ 110,380	\$ 110,380	\$ 94,056	\$ 89,496	\$ 85,126	\$ -	\$ -	
(P-2 plus Current Year Accrual)											
EPA, Prior Year Adjustment (Object Code 8019)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)											
Accrual (from Data Entry tab)											

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>									
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 6,091,171	\$ 6,091,171	\$ 6,333,287	\$ 5,699,787	\$ 5,615,823	\$ 5,548,583	\$ 5,490,313	\$ 5,355,433	
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,241,863	\$ 1,263,242	\$ 1,501,232	\$ 1,300,404	\$ 1,276,941	\$ 1,258,397	\$ 1,239,999	\$ 1,197,504	
Percentage to Increase or Improve Services	20.39%	20.74%	23.70%	22.81%	22.74%	22.68%	22.59%	22.36%	

<b>SUMMARY OF STUDENT POPULATION</b>									
<b>Unduplicated Pupil Population</b>									
Enrollment	582	536	494	470	447	440	425	-	
COE Enrollment	1	1	1	1	1	1	1	1	
<b>Total Enrollment</b>	<b>583</b>	<b>537</b>	<b>495</b>	<b>471</b>	<b>448</b>	<b>441</b>	<b>426</b>	<b>1</b>	
Unduplicated Pupil Count	453	412	380	362	344	339	327	-	
COE Unduplicated Pupil Count	1	1	1	1	1	1	1	-	
<b>Total Unduplicated Pupil Count</b>	<b>454</b>	<b>413</b>	<b>381</b>	<b>363</b>	<b>345</b>	<b>340</b>	<b>328</b>	<b>0</b>	
Rolling %, Supplemental Grant	76.4600%	77.1000%	77.2800%	76.9800%	77.0200%	77.0600%	77.0300%	76.9600%	
Rolling %, Concentration Grant	76.4600%	77.1000%	77.2800%	76.9800%	77.0200%	77.0600%	77.0300%	76.9600%	

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF LCFF ADA</b>								
<b>Prior Year ADA for the Hold Harmless - (net of current year charter shift)</b>								
Grades TK-3	155.03	164.65	164.65	121.60	119.70	107.35	95.00	98.80
Grades 4-6	123.02	120.56	120.56	111.15	95.95	93.10	94.05	89.30
Grades 7-8	70.49	80.10	80.10	70.30	76.00	76.00	75.05	59.85
Grades 9-12	187.10	185.61	185.61	166.25	154.85	148.20	153.90	155.80
<b>LCFF Subtotal</b>	<b>535.64</b>	<b>550.92</b>	<b>550.92</b>	<b>469.30</b>	<b>446.50</b>	<b>424.65</b>	<b>418.00</b>	<b>403.75</b>
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>535.64</b>	<b>550.92</b>	<b>550.92</b>	<b>469.30</b>	<b>446.50</b>	<b>424.65</b>	<b>418.00</b>	<b>403.75</b>
<b>Current Year ADA</b>								
Grades TK-3	164.65	164.65	121.60	119.70	107.35	95.00	98.80	-
Grades 4-6	120.56	120.56	111.15	95.95	93.10	94.05	89.30	-
Grades 7-8	80.10	80.10	70.30	76.00	76.00	75.05	59.85	-
Grades 9-12	185.61	185.61	166.25	154.85	148.20	153.90	155.80	-
<b>LCFF Subtotal</b>	<b>550.92</b>	<b>550.92</b>	<b>469.30</b>	<b>446.50</b>	<b>424.65</b>	<b>418.00</b>	<b>403.75</b>	-
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>550.92</b>	<b>550.92</b>	<b>469.30</b>	<b>446.50</b>	<b>424.65</b>	<b>418.00</b>	<b>403.75</b>	-
<b>Change in LCFF ADA (excludes NSS ADA)</b>								
	15.28	-	(81.62)	(22.80)	(21.85)	(6.65)	(14.25)	(403.75)
	Increase	No Change	Decline	Decline	Decline	Decline	Decline	Decline
<b>Funded LCFF ADA for the Hold Harmless</b>								
Grades TK-3	164.65	164.65	164.65	121.60	119.70	107.35	95.00	98.80
Grades 4-6	120.56	120.56	120.56	111.15	95.95	93.10	94.05	89.30
Grades 7-8	80.10	80.10	80.10	70.30	76.00	76.00	75.05	59.85
Grades 9-12	185.61	185.61	185.61	166.25	154.85	148.20	153.90	155.80
<b>Subtotal</b>	<b>550.92</b>	<b>550.92</b>	<b>550.92</b>	<b>469.30</b>	<b>446.50</b>	<b>424.65</b>	<b>418.00</b>	<b>403.75</b>
	Current	Current	Prior	Prior	Prior	Prior	Prior	Prior
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	0.98	0.98	0.98	0.98	0.98	0.98	0.98	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>	<b>-</b>
	0.98	0.98	0.98	0.98	0.98	0.98	0.98	-
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	165.63	165.63	122.58	120.68	108.33	95.98	99.78	-
Grades 4-6	120.56	120.56	111.15	95.95	93.10	94.05	89.30	-
Grades 7-8	80.10	80.10	70.30	76.00	76.00	75.05	59.85	-
Grades 9-12	185.61	185.61	166.25	154.85	148.20	153.90	155.80	-
<b>Total Actual ADA</b>	<b>551.90</b>	<b>551.90</b>	<b>470.28</b>	<b>447.48</b>	<b>425.63</b>	<b>418.98</b>	<b>404.73</b>	<b>-</b>
	551.90	551.90	470.28	447.48	425.63	418.98	404.73	-
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	165.63	165.63	165.63	122.58	120.68	108.33	95.98	98.80
Grades 4-6	120.56	120.56	120.56	111.15	95.95	93.10	94.05	89.30
Grades 7-8	80.10	80.10	80.10	70.30	76.00	76.00	75.05	59.85
Grades 9-12	185.61	185.61	185.61	166.25	154.85	148.20	153.90	155.80
<b>Total</b>	<b>551.90</b>	<b>551.90</b>	<b>551.90</b>	<b>470.28</b>	<b>447.48</b>	<b>425.63</b>	<b>418.98</b>	<b>403.75</b>
	551.90	551.90	551.90	470.28	447.48	425.63	418.98	403.75
<b>Funded Difference (Funded ADA less Actual ADA)</b>								
	-	-	81.62	22.80	21.85	6.65	14.25	403.75



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		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>PER-ADA FUNDING LEVELS</b>									
<b>Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$	10,716	10,754	11,610	11,875	12,247	12,684	12,682	12,676
Grades 4-6	\$	9,852	9,887	10,674	10,918	11,261	11,662	11,660	11,654
Grades 7-8	\$	10,145	10,181	10,990	11,241	11,594	12,007	12,005	11,999
Grades 9-12	\$	12,063	12,106	13,068	13,365	13,784	14,277	14,274	14,267
<b>Base Grants</b>									
Grades TK-3	\$	7,702	7,702	8,093	8,294	8,552	8,855	8,855	8,855
Grades 4-6	\$	7,818	7,818	8,215	8,419	8,681	8,988	8,988	8,988
Grades 7-8	\$	8,050	8,050	8,458	8,668	8,938	9,254	9,254	9,254
Grades 9-12	\$	9,329	9,329	9,802	10,045	10,357	10,724	10,724	10,724
<b>Grade Span Adjustment</b>									
Grades TK-3	\$	801	801	842	863	889	921	921	921
Grades 9-12	\$	243	243	255	261	269	279	279	279
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$	8,503	8,503	8,935	9,157	9,441	9,776	9,776	9,776
Grades 4-6	\$	7,818	7,818	8,215	8,419	8,681	8,988	8,988	8,988
Grades 7-8	\$	8,050	8,050	8,458	8,668	8,938	9,254	9,254	9,254
Grades 9-12	\$	9,572	9,572	10,057	10,306	10,626	11,003	11,003	11,003
<b>Prorated Base Grants</b>									
Grades TK-3	\$	7,702	7,702	8,093	8,294	8,552	8,855	8,855	8,855
Grades 4-6	\$	7,818	7,818	8,215	8,419	8,681	8,988	8,988	8,988
Grades 7-8	\$	8,050	8,050	8,458	8,668	8,938	9,254	9,254	9,254
Grades 9-12	\$	9,329	9,329	9,802	10,045	10,357	10,724	10,724	10,724
<b>Prorated Grade Span Adjustment</b>									
Grades TK-3	\$	801	801	842	863	889	921	921	921
Grades 9-12	\$	243	243	255	261	269	279	279	279
<b>Supplemental Grant</b>									
<b>Maximum - 1.00 ADA, 100% UPP</b>									
Grades TK-3	\$	1,701	1,701	1,787	1,831	1,888	1,955	1,955	1,955
Grades 4-6	\$	1,564	1,564	1,643	1,684	1,736	1,798	1,798	1,798
Grades 7-8	\$	1,610	1,610	1,692	1,734	1,788	1,851	1,851	1,851
Grades 9-12	\$	1,914	1,914	2,011	2,061	2,125	2,201	2,201	2,201
<b>Actual - 1.00 ADA, Local UPP as follows:</b>									
Grades TK-3	\$	76.46%	77.10%	77.28%	76.98%	77.02%	77.06%	77.03%	76.96%
Grades 4-6	\$	1,300	1,311	1,381	1,410	1,454	1,507	1,506	1,505
Grades 7-8	\$	1,196	1,206	1,270	1,296	1,337	1,385	1,385	1,383
Grades 9-12	\$	1,231	1,241	1,307	1,335	1,377	1,426	1,426	1,424
<b>Concentration Grant (&gt;55% population)</b>									
<b>Maximum - 1.00 ADA, 100% UPP</b>									
Grades TK-3	\$	4,252	4,252	5,808	5,952	6,137	6,354	6,354	6,354
Grades 4-6	\$	3,909	3,909	5,340	5,472	5,643	5,842	5,842	5,842
Grades 7-8	\$	4,025	4,025	5,498	5,634	5,810	6,015	6,015	6,015
Grades 9-12	\$	4,786	4,786	6,537	6,699	6,907	7,152	7,152	7,152
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>									
Grades TK-3	\$	21.4600%	22.1000%	22.2800%	21.9800%	22.0200%	22.0600%	22.0300%	21.9600%
Grades 4-6	\$	912	940	1,294	1,308	1,351	1,402	1,400	1,395
Grades 7-8	\$	839	864	1,190	1,203	1,243	1,289	1,287	1,283
Grades 9-12	\$	864	890	1,225	1,239	1,279	1,327	1,325	1,321
	\$	1,027	1,058	1,456	1,472	1,521	1,578	1,576	1,571

**Goals, Actions, & Services: LCAP Year: 2021-22**  
**2nd Interim**

Description	2021-22 Budgeted Amount	2021-22 Spent as of 1.31.22	Account Line/DC 0200
<b>Goal 1: Expand Student's Communication and Critical Thinking</b>			
1: PD and training with a focus on EL Development	\$2,325	\$0	01-0000-0-5200-1110-1000-003
2: Bilingual libraries/graphic novels	\$1,200	\$4,376	01-0000-0-4200-1412-2420-xxx
3: Designated ELD Instruction			
1.5 FTE ELD Teacher CGS	\$151,202	\$75,601	01-0000-0-1100-1115-1000-004
.75 FTE ELD SLMS	\$80,413	\$40,207	01-0000-0-1100-1115-1000-005
.25 FTE ELD Teacher CUHS	\$22,525	\$11,263	01-0000-0-1100-1115-1000-043
4: Bilingual aid support – CGS, SLMS, CUHS	\$111,054	\$55,527	01-0000-0-2100-1110-1000-xxx
5: Librarians	\$161,801	\$80,901	01-0000-0-2400-1412-2420-xxx
Library Manager Software	\$0	\$2,252	01-0000-0-5800-1412-2420-xxx
6: Librarian oversight	\$3,025	\$0	01-0000-0-5810-1110-1000-005
7: Research based programs and curriculum to support ELD			
Renaissance Place Subscription and Stipend	\$5,937	\$5,349	01-0000-0-5800-1110-1000-xxx
NewsELA	\$2,700	\$2,550	01-0000-0-5800-1110-1000-xxx
ETC Portal Subscription	\$2,500	\$3,773	01-0000-0-5810-1110-1000-003
NWEA Assessment Subscription & Training (grades 5-12)	\$5,500	\$9,814	01-0000-0-5800/5200-1110-1000-xxx
DIBELS Subscription	\$200	\$0	01-0000-0-5800-1110-1000-004
English 3D	\$0	\$1,375	01-0000-0-5800-1110-1000-xxx
Harcourt Rigby PM Leveled Readers (program and books)	\$0	\$5,246	01-xxxx-0-4200-1110-10000-004
Thinking Maps/Training	\$0	\$4,388	01-0000-0-4300/5200-1110-1000-004

Description	2021-22 Budgeted Amount	2021-22 Spent as of 1.31.22	Account Line/DC 0200
8: ELPAC training	\$425	\$297	01-0000-0-5200-1110-1000-003
TOTAL GOAL 1	\$550,807	\$302,917	

<b>Goal 2: Accelerate Student's Academic Outcomes in Mathematics</b>			
1: Math coaching at CUHS	\$2,500	\$0	01-0000-0-5200-1110-1000-003
2: Math support/extra period for students who need additional instruction			
.25 FTE CUHS Math Support	\$28,241	\$14,121	01-0000-0-1100-1280-1000-043
.25 FTE SLMS Math Support	\$36,021	\$18,011	01-0000-0-1100-1280-1000-005
3: Math Training	\$3,000	\$0	01-0000-0-5200-1110-1000-xxx
3: Substitute salaries for staff to participate in training (20 days)	\$10,645	\$200	01-0000-0-1160-1110-1000-xxx
4: Supplemental mathematics programs			
iLearn Math Program	\$3,600	\$4,500	01-0000-0-5800-1110-1000-xxx
Relax Math	\$2,965	\$2,965	01-0000-0-5800-1110-1000-xxx
5: College Preparatory Mathematics (CPM renewal)	\$7,000	\$0	01-0000-0-5800-1110-1000-043
TOTAL GOAL 2	\$93,972	\$39,796	

<b>Goal 3: To Advance Student's College and Career Readiness</b>			
1: 1.5 FTE for CTE Course Instruction	\$144,669.00	\$72,334.50	01-0000-0-1100-xxxx-1000-043
2: Staffing Afterschool Homework Assistance (included in Action 13)	\$0	\$0	
3: College Tours	\$4,700	\$0	01-0000-0-5800-1110-1000-043
College Tours/8th Grade	\$2,300	\$0	01-0000-0-5800-1110-1000-005
4: Transportation and venue fees for outside learning	\$10,000	\$20,000	01-0000-0-5713-1110-1000-xxx



Description	2021-22 Budgeted Amount	2021-22 Spent as of 1.31.22	Account Line/DC 0200
5: Intervention services			
SLO Behavioral Health	\$22,500	\$7,200	01-0000-0-5866-1110-1000-005
The Link	\$25,000	\$14,582	01-0000-0-5866-1110-1000-004
Anya Johnson Counseling	\$25,200	\$16,030	01-0000-0-5866-1110-1000-004
CUHS Counseling	\$22,000	\$18,692	01-0000-0-5866-1110-1000-043
6: Advanced Placement Courses (1.125 FTE)	\$144,907	\$72,454	01-0000-0-1100-1110-1000-043
7: Ag Pathway - District Match	\$11,637	\$0	01-0000-0-8980-0000-0000-000
8: CGS/Social Emotional Curriculum and Support/Teach Town	\$900	\$449	01-0000-0-5800-1110-1000-003
9: Expanded Summer School	\$32,408	\$24,309	01-0000-0-1150/2150-1131-1000-003
Expanded Summer School - Supplies	\$0	\$378	01-0000-0-4300-1131-1000-xxx
10: Transportation – Home to School targeting at-risk students	\$124,953	\$62,477	01-0723-0-2200-0000-3600-003
11: Set aside funds for ongoing technology purchases and 1:1 devices	\$52,680	\$0	01-0000-0-7612-0000-9300-000
12: Computer Support Technician/.5 FTE	\$52,520	\$26,260	01-0000-0-2400-1110-2420-010
13: Staffing Afterschool Homework Assistance	\$72,800	\$18,200	01-0000-0-1150/2150-1110-1000-xxx
14: Annual AVID Membership/AVID Weekly Secondary	\$4,694	\$4,697	01-0000-0-xxxx-1110-1000-003 (5800/4100)
15: Concurrent Enrollment (1.375 FTE)	\$148,618	\$74,309	01-0000-0-1100-1110-1000-043
16: Extracurricular offerings at CUHS	\$1,700	\$0	01-0000-0-5800-1110-1000-043
17: Skipped on LCAP			
18: Expanded hours for paraeducators	\$42,145	\$21,073	01-6500-0-2100-5770-1190-003
19: Individual student supplies (\$75 x 523 - current enrollment)	\$39,225	\$23,535	01-7422-0-4300-1110-1000-043
20: Mi-fi devices	\$16,560	\$9,660	01-0000-0-5800-1110-1000-043
21: Credit Recovery Program (Apex Learning)	\$3,600	\$4,375	01-0000-0-5800-1110-1000-043

Description	2021-22 Budgeted Amount	2021-22 Spent as of 1.31.22	Account Line/DC 0200
22: Parent Communication Tools (Parent Square)	\$3,000	\$2,625	01-0000-0-5800-1110-1000-003
23. ESGI Software	\$0	\$3,521	01-0000-0-4355-1110-1000-004
24. BrainPOP	\$0	\$2,474	01-0000-0-4355-1110-1000-005
TOTAL GOAL 3	\$1,008,716	\$499,633	
TOTAL LCAP EXPENDITURES	\$1,653,495	\$842,346	

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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 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: Annie Lachance

Telephone: (805) 924-2926

Title: CBO

E-mail: alachance@coastusd.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).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since 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	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	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	
		• 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	



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	12,168,306.00	12,168,502.00	7,466,780.61	12,168,502.00	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	110,014.00	117,495.00	65,238.78	117,495.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,649.00	220,719.94	90,125.28	229,915.94	9,196.00	4.2%
5) TOTAL, REVENUES			12,479,969.00	12,506,716.94	7,622,144.67	12,515,912.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,917,544.00	3,912,088.00	1,980,192.42	3,872,579.00	39,509.00	1.0%
2) Classified Salaries		2000-2999	2,288,897.00	2,294,243.00	1,204,928.75	2,241,051.00	53,192.00	2.3%
3) Employee Benefits		3000-3999	2,428,018.00	2,417,806.00	1,164,899.52	2,404,377.00	13,429.00	0.6%
4) Books and Supplies		4000-4999	352,290.00	419,676.72	177,682.91	436,411.72	(16,735.00)	-4.0%
5) Services and Other Operating Expenditures		5000-5999	1,040,664.00	993,161.00	522,251.77	997,358.00	(4,197.00)	-0.4%
6) Capital Outlay		6000-6999	42,500.00	331,271.78	331,272.27	360,481.78	(29,210.00)	-8.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,261,000.00	1,261,000.00	103,018.56	1,261,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(75,228.00)	(75,228.00)	0.00	(75,228.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			11,255,685.00	11,554,018.50	5,484,246.20	11,498,030.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,224,284.00	952,698.44	2,137,898.47	1,017,882.44		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	245,247.00	245,247.00	0.00	245,247.00	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	(1,794,365.00)	(1,964,310.00)	0.00	(2,020,113.00)	(55,803.00)	2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,039,612.00)	(2,209,557.00)	0.00	(2,265,360.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(815,328.00)	(1,256,858.56)	2,137,898.47	(1,247,477.56)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,231,983.51	3,231,983.51		3,231,983.51	0.00	0.0%
b) Audit Adjustments		9793	3,402.00	3,402.00		3,402.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,235,385.51	3,235,385.51		3,235,385.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,235,385.51	3,235,385.51		3,235,385.51		
2) Ending Balance, June 30 (E + F1e)			2,420,057.51	1,978,526.95		1,987,907.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,420,057.51	1,978,526.95		1,987,907.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	411,241.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	110,184.00	110,380.00	55,190.00	110,380.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	65,380.00	65,380.00	30,042.20	65,380.00	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	10,942,154.00	10,942,154.00	6,617,752.21	10,942,154.00	0.00	0.0%
Unsecured Roll Taxes		8042	442,658.00	442,658.00	362,690.13	442,658.00	0.00	0.0%
Prior Years' Taxes		8043	(15,115.00)	(15,115.00)	(10,134.93)	(15,115.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,168,306.00	12,168,502.00	7,466,780.61	12,168,502.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	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			12,168,306.00	12,168,502.00	7,466,780.61	12,168,502.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	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	23,704.00	23,704.00	23,703.00	23,704.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	86,310.00	93,791.00	41,535.78	93,791.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,014.00	117,495.00	65,238.78	117,495.00	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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	40,000.00	40,000.00	27,550.74	40,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	8,195.18	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	146,649.00	165,719.94	54,379.36	174,915.94	9,196.00	5.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>201,649.00</b>	<b>220,719.94</b>	<b>90,125.28</b>	<b>229,915.94</b>	<b>9,196.00</b>	<b>4.2%</b>
<b>TOTAL, REVENUES</b>			<b>12,479,969.00</b>	<b>12,506,716.94</b>	<b>7,622,144.67</b>	<b>12,515,912.94</b>	<b>9,196.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,260,023.00	3,261,586.00	1,628,998.76	3,225,649.00	35,937.00	1.1%
Certificated Pupil Support Salaries		1200	89,244.00	89,994.00	52,707.06	89,994.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	528,970.00	521,201.00	278,748.67	517,629.00	3,572.00	0.7%
Other Certificated Salaries		1900	39,307.00	39,307.00	19,737.93	39,307.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,917,544.00</b>	<b>3,912,088.00</b>	<b>1,980,192.42</b>	<b>3,872,579.00</b>	<b>39,509.00</b>	<b>1.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	202,802.00	215,878.00	88,349.97	177,738.00	38,140.00	17.7%
Classified Support Salaries		2200	943,549.00	943,191.00	500,218.87	947,158.00	(3,967.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	339,396.00	339,396.00	196,070.56	339,396.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	754,430.00	747,058.00	392,158.43	728,039.00	19,019.00	2.5%
Other Classified Salaries		2900	48,720.00	48,720.00	28,130.92	48,720.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,288,897.00</b>	<b>2,294,243.00</b>	<b>1,204,928.75</b>	<b>2,241,051.00</b>	<b>53,192.00</b>	<b>2.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	661,661.00	659,550.00	304,511.69	653,164.00	6,386.00	1.0%
PERS		3201-3202	488,477.00	492,949.00	266,937.70	485,409.00	7,540.00	1.5%
OASDI/Medicare/Alternative		3301-3302	233,997.00	233,562.00	112,594.41	230,854.00	2,708.00	1.2%
Health and Welfare Benefits		3401-3402	778,089.00	811,892.00	410,652.50	817,095.00	(5,203.00)	-0.6%
Unemployment Insurance		3501-3502	76,208.00	30,905.00	14,725.07	31,029.00	(124.00)	-0.4%
Workers' Compensation		3601-3602	189,586.00	188,948.00	55,478.15	186,826.00	2,122.00	1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,428,018.00</b>	<b>2,417,806.00</b>	<b>1,164,899.52</b>	<b>2,404,377.00</b>	<b>13,429.00</b>	<b>0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,670.00	670.00	580.00	670.00	0.00	0.0%
Books and Other Reference Materials		4200	9,700.00	13,506.00	5,055.60	14,952.00	(1,446.00)	-10.7%
Materials and Supplies		4300	298,420.00	351,432.23	149,184.88	360,654.23	(9,222.00)	-2.6%
Noncapitalized Equipment		4400	41,500.00	54,068.49	22,862.43	60,135.49	(6,067.00)	-11.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>352,290.00</b>	<b>419,676.72</b>	<b>177,682.91</b>	<b>436,411.72</b>	<b>(16,735.00)</b>	<b>-4.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	81,350.00	81,403.00	16,119.00	77,920.00	3,483.00	4.3%
Dues and Memberships		5300	30,374.00	27,673.00	26,518.44	27,673.00	0.00	0.0%
Insurance		5400-5450	112,065.00	111,393.00	108,934.42	111,393.00	0.00	0.0%
Operations and Housekeeping Services		5500	232,550.00	232,550.00	125,698.05	233,750.00	(1,200.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	91,315.00	91,525.00	35,936.74	92,125.00	(600.00)	-0.7%
Transfers of Direct Costs		5710	0.00	(507.00)	(507.10)	(507.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,900.00	13,400.00	3,346.63	13,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	419,815.00	374,429.00	169,359.59	380,309.00	(5,880.00)	-1.6%
Communications		5900	61,295.00	61,295.00	36,846.00	61,295.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,040,664.00</b>	<b>993,161.00</b>	<b>522,251.77</b>	<b>997,358.00</b>	<b>(4,197.00)</b>	<b>-0.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	42,500.00	61,313.00	61,313.00	61,313.00	0.00	0.0%
Land Improvements		6170	0.00	41,164.00	41,164.40	41,164.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	29,210.00	(29,210.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	228,794.78	228,794.87	228,794.78	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>42,500.00</b>	<b>331,271.78</b>	<b>331,272.27</b>	<b>360,481.78</b>	<b>(29,210.00)</b>	<b>-8.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,100,000.00	1,100,000.00	0.00	1,100,000.00	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	95,000.00	95,000.00	55,955.78	95,000.00	0.00	0.0%
Other Debt Service - Principal		7439	66,000.00	66,000.00	47,062.78	66,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,261,000.00</b>	<b>1,261,000.00</b>	<b>103,018.56</b>	<b>1,261,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(64,111.00)	(64,111.00)	0.00	(64,111.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(11,117.00)	(11,117.00)	0.00	(11,117.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(75,228.00)</b>	<b>(75,228.00)</b>	<b>0.00</b>	<b>(75,228.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,255,685.00</b>	<b>11,554,018.50</b>	<b>5,484,246.20</b>	<b>11,498,030.50</b>	<b>55,988.00</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	245,247.00	245,247.00	0.00	245,247.00	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			245,247.00	245,247.00	0.00	245,247.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,794,365.00)	(1,964,310.00)	0.00	(2,020,113.00)	(55,803.00)	2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,794,365.00)	(1,964,310.00)	0.00	(2,020,113.00)	(55,803.00)	2.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(2,039,612.00)	(2,209,557.00)	0.00	(2,265,360.00)	(55,803.00)	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	212,900.00	212,900.00	0.00	212,900.00	0.00	0.0%
2) Federal Revenue		8100-8299	553,847.00	692,839.00	255,097.49	692,848.00	9.00	0.0%
3) Other State Revenue		8300-8599	1,265,831.00	1,344,814.00	816,392.11	1,465,665.00	120,851.00	9.0%
4) Other Local Revenue		8600-8799	418,242.00	443,800.00	201,946.02	442,753.00	(1,047.00)	-0.2%
5) TOTAL, REVENUES			2,450,820.00	2,694,353.00	1,273,435.62	2,814,166.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,030,500.00	994,426.00	494,708.09	1,000,912.00	(6,486.00)	-0.7%
2) Classified Salaries		2000-2999	470,971.00	505,143.00	266,845.43	514,496.00	(9,353.00)	-1.9%
3) Employee Benefits		3000-3999	1,065,119.00	1,068,576.00	276,280.50	1,074,731.00	(6,155.00)	-0.6%
4) Books and Supplies		4000-4999	402,332.00	558,917.00	332,914.81	577,282.58	(18,365.58)	-3.3%
5) Services and Other Operating Expenditures		5000-5999	515,367.00	579,255.58	248,014.61	625,190.00	(45,934.42)	-7.9%
6) Capital Outlay		6000-6999	50,676.00	203,419.00	203,294.99	209,792.00	(6,373.00)	-3.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	678,000.00	678,000.00	48,514.00	678,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,111.00	64,111.00	0.00	64,111.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,277,076.00	4,651,847.58	1,870,572.43	4,744,514.58		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,826,256.00)	(1,957,494.58)	(597,136.81)	(1,930,348.58)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	52,680.00	52,680.00	0.00	52,680.00	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	1,794,365.00	1,964,310.00	0.00	2,020,113.00	55,803.00	2.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,741,685.00	1,911,630.00	0.00	1,967,433.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(84,571.00)	(45,864.58)	(597,136.81)	37,084.42		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	386,323.36	386,323.36		386,323.36	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)			386,323.36	386,323.36		386,323.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			386,323.36	386,323.36		386,323.36		
2) Ending Balance, June 30 (E + F1e)			301,752.36	340,458.78		423,407.78		
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	323,846.54	340,458.94		423,407.94		
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	(22,094.18)	(0.16)		(0.16)		

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 (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	212,900.00	212,900.00	0.00	212,900.00	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			212,900.00	212,900.00	0.00	212,900.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	110,079.00	110,079.00	(8,732.00)	110,079.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,191.00	5,191.00	0.00	5,191.00	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	125,000.00	124,894.00	56,215.00	124,894.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,757.00	20,654.00	5,345.00	20,654.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	28,714.00	26,208.00	6,552.00	26,208.00	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,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	267,106.00	405,813.00	195,717.49	405,822.00	9.00	0.0%
TOTAL, FEDERAL REVENUE			553,847.00	692,839.00	255,097.49	692,848.00	9.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	28,195.00	37,401.00	544.24	37,401.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	118,087.00	118,087.00	106,278.76	118,087.00	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	79,231.00	144,421.00	90,325.11	169,421.00	25,000.00	17.3%
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	324.96	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	1,040,318.00	1,044,905.00	618,919.04	1,140,756.00	95,851.00	9.2%
TOTAL, OTHER STATE REVENUE			1,265,831.00	1,344,814.00	816,392.11	1,465,665.00	120,851.00	9.0%



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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	13,925.00	13,925.00	25,064.11	8,607.00	(5,318.00)	-38.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	159,280.00	184,838.00	51,547.91	189,109.00	4,271.00	2.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	245,037.00	245,037.00	125,334.00	245,037.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>418,242.00</b>	<b>443,800.00</b>	<b>201,946.02</b>	<b>442,753.00</b>	<b>(1,047.00)</b>	<b>-0.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,450,820.00</b>	<b>2,694,353.00</b>	<b>1,273,435.62</b>	<b>2,814,166.00</b>	<b>119,813.00</b>	<b>4.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	790,756.00	758,710.00	357,270.68	765,196.00	(6,486.00)	-0.9%
Certificated Pupil Support Salaries		1200	200,437.00	196,409.00	117,699.48	196,409.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	39,307.00	39,307.00	19,737.93	39,307.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,030,500.00	994,426.00	494,708.09	1,000,912.00	(6,486.00)	-0.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	211,441.00	238,809.00	115,415.84	244,551.00	(5,742.00)	-2.4%
Classified Support Salaries		2200	245,772.00	240,430.00	135,402.04	231,308.00	9,122.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,000.00	967.00	0.00	967.00	0.00	0.0%
Other Classified Salaries		2900	12,758.00	24,937.00	16,027.55	37,670.00	(12,733.00)	-51.1%
TOTAL, CLASSIFIED SALARIES			470,971.00	505,143.00	266,845.43	514,496.00	(9,353.00)	-1.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	644,898.00	638,797.00	83,219.59	639,893.00	(1,096.00)	-0.2%
PERS		3201-3202	101,801.00	107,289.00	58,420.04	106,681.00	608.00	0.6%
OASDI/Medicare/Alternative		3301-3302	51,854.00	53,944.00	26,121.93	54,754.00	(810.00)	-1.5%
Health and Welfare Benefits		3401-3402	201,660.00	214,606.00	94,792.46	218,915.00	(4,309.00)	-2.0%
Unemployment Insurance		3501-3502	18,608.00	7,708.00	3,552.23	7,766.00	(58.00)	-0.8%
Workers' Compensation		3601-3602	46,298.00	46,232.00	10,174.25	46,722.00	(490.00)	-1.1%
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			1,065,119.00	1,068,576.00	276,280.50	1,074,731.00	(6,155.00)	-0.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	22,272.00	22,272.07	22,272.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	4,334.00	8,155.77	7,586.00	(3,252.00)	-75.0%
Materials and Supplies		4300	376,532.00	431,345.00	203,862.68	436,942.58	(5,597.58)	-1.3%
Noncapitalized Equipment		4400	5,800.00	100,966.00	98,624.29	110,482.00	(9,516.00)	-9.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			402,332.00	558,917.00	332,914.81	577,282.58	(18,365.58)	-3.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,870.00	49,424.00	30,113.10	53,074.00	(3,650.00)	-7.4%
Dues and Memberships		5300	1,000.00	1,000.00	470.00	1,000.00	0.00	0.0%
Insurance		5400-5450	2,800.00	2,800.00	2,730.00	2,800.00	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	109,000.00	146,367.00	117,553.25	186,367.00	(40,000.00)	-27.3%
Transfers of Direct Costs		5710	0.00	507.00	507.10	507.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,400.00)	(13,184.42)	(2,748.82)	(10,900.00)	(2,284.42)	17.3%
Professional/Consulting Services and Operating Expenditures		5800	381,097.00	392,342.00	99,389.98	392,342.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			515,367.00	579,255.58	248,014.61	625,190.00	(45,934.42)	-7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	24,986.00	24,986.70	31,359.00	(6,373.00)	-25.5%
Land Improvements		6170	0.00	106,048.00	105,922.50	106,048.00	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	45,676.00	72,385.00	72,385.79	72,385.00	0.00	0.0%
Equipment Replacement		6500	5,000.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>50,676.00</b>	<b>203,419.00</b>	<b>203,294.99</b>	<b>209,792.00</b>	<b>(6,373.00)</b>	<b>-3.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
Payments to County Offices		7142	78,000.00	78,000.00	48,514.00	78,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>678,000.00</b>	<b>678,000.00</b>	<b>48,514.00</b>	<b>678,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	64,111.00	64,111.00	0.00	64,111.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>64,111.00</b>	<b>64,111.00</b>	<b>0.00</b>	<b>64,111.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,277,076.00</b>	<b>4,651,847.58</b>	<b>1,870,572.43</b>	<b>4,744,514.58</b>	<b>(92,667.00)</b>	<b>-2.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	52,680.00	52,680.00	0.00	52,680.00	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			52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,794,365.00	1,964,310.00	0.00	2,020,113.00	55,803.00	2.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,794,365.00	1,964,310.00	0.00	2,020,113.00	55,803.00	2.8%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,741,685.00	1,911,630.00	0.00	1,967,433.00	(55,803.00)	2.9%

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

40 75465 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	12,381,206.00	12,381,402.00	7,466,780.61	12,381,402.00	0.00	0.0%
2) Federal Revenue		8100-8299	553,847.00	692,839.00	255,097.49	692,848.00	9.00	0.0%
3) Other State Revenue		8300-8599	1,375,845.00	1,462,309.00	881,630.89	1,583,160.00	120,851.00	8.3%
4) Other Local Revenue		8600-8799	619,891.00	664,519.94	292,071.30	672,668.94	8,149.00	1.2%
5) TOTAL, REVENUES			14,930,789.00	15,201,069.94	8,895,580.29	15,330,078.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,948,044.00	4,906,514.00	2,474,900.51	4,873,491.00	33,023.00	0.7%
2) Classified Salaries		2000-2999	2,759,868.00	2,799,386.00	1,471,774.18	2,755,547.00	43,839.00	1.6%
3) Employee Benefits		3000-3999	3,493,137.00	3,486,382.00	1,441,180.02	3,479,108.00	7,274.00	0.2%
4) Books and Supplies		4000-4999	754,622.00	978,593.72	510,597.72	1,013,694.30	(35,100.58)	-3.6%
5) Services and Other Operating Expenditures		5000-5999	1,556,031.00	1,572,416.58	770,266.38	1,622,548.00	(50,131.42)	-3.2%
6) Capital Outlay		6000-6999	93,176.00	534,690.78	534,567.26	570,273.78	(35,583.00)	-6.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,939,000.00	1,939,000.00	151,532.56	1,939,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,117.00)	(11,117.00)	0.00	(11,117.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			15,532,761.00	16,205,866.08	7,354,818.63	16,242,545.08		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(601,972.00)	(1,004,796.14)	1,540,761.66	(912,466.14)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	297,927.00	297,927.00	0.00	297,927.00	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			(297,927.00)	(297,927.00)	0.00	(297,927.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(899,899.00)	(1,302,723.14)	1,540,761.66	(1,210,393.14)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,618,306.87	3,618,306.87		3,618,306.87	0.00	0.0%
b) Audit Adjustments		9793	3,402.00	3,402.00		3,402.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,621,708.87	3,621,708.87		3,621,708.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,621,708.87	3,621,708.87		3,621,708.87		
2) Ending Balance, June 30 (E + F1e)			2,721,809.87	2,318,985.73		2,411,315.73		
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	323,846.54	340,458.94		423,407.94		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,397,963.33	1,978,526.79		1,987,907.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	411,241.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	110,184.00	110,380.00	55,190.00	110,380.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	65,380.00	65,380.00	30,042.20	65,380.00	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	10,942,154.00	10,942,154.00	6,617,752.21	10,942,154.00	0.00	0.0%
Unsecured Roll Taxes		8042	442,658.00	442,658.00	362,690.13	442,658.00	0.00	0.0%
Prior Years' Taxes		8043	(15,115.00)	(15,115.00)	(10,134.93)	(15,115.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,168,306.00	12,168,502.00	7,466,780.61	12,168,502.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	212,900.00	212,900.00	0.00	212,900.00	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			12,381,206.00	12,381,402.00	7,466,780.61	12,381,402.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	110,079.00	110,079.00	(8,732.00)	110,079.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,191.00	5,191.00	0.00	5,191.00	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	125,000.00	124,894.00	56,215.00	124,894.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,757.00	20,654.00	5,345.00	20,654.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	28,714.00	26,208.00	6,552.00	26,208.00	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,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	267,106.00	405,813.00	195,717.49	405,822.00	9.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>553,847.00</b>	<b>692,839.00</b>	<b>255,097.49</b>	<b>692,848.00</b>	<b>9.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	23,704.00	23,704.00	23,703.00	23,704.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	114,505.00	131,192.00	42,080.02	131,192.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	118,087.00	118,087.00	106,278.76	118,087.00	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	79,231.00	144,421.00	90,325.11	169,421.00	25,000.00	17.3%
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	324.96	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	1,040,318.00	1,044,905.00	618,919.04	1,140,756.00	95,851.00	9.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,375,845.00</b>	<b>1,462,309.00</b>	<b>881,630.89</b>	<b>1,583,160.00</b>	<b>120,851.00</b>	<b>8.3%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	40,000.00	40,000.00	27,550.74	40,000.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	8,195.18	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	13,925.00	13,925.00	25,064.11	8,607.00	(5,318.00)	-38.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) 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	305,929.00	350,557.94	105,927.27	364,024.94	13,467.00	3.8%
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	245,037.00	245,037.00	125,334.00	245,037.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>619,891.00</b>	<b>664,519.94</b>	<b>292,071.30</b>	<b>672,668.94</b>	<b>8,149.00</b>	<b>1.2%</b>
<b>TOTAL, REVENUES</b>			<b>14,930,789.00</b>	<b>15,201,069.94</b>	<b>8,895,580.29</b>	<b>15,330,078.94</b>	<b>129,009.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,050,779.00	4,020,296.00	1,986,269.44	3,990,845.00	29,451.00	0.7%
Certificated Pupil Support Salaries		1200	289,681.00	286,403.00	170,406.54	286,403.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	528,970.00	521,201.00	278,748.67	517,629.00	3,572.00	0.7%
Other Certificated Salaries		1900	78,614.00	78,614.00	39,475.86	78,614.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,948,044.00	4,906,514.00	2,474,900.51	4,873,491.00	33,023.00	0.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	414,243.00	454,687.00	203,765.81	422,289.00	32,398.00	7.1%
Classified Support Salaries		2200	1,189,321.00	1,183,621.00	635,620.91	1,178,466.00	5,155.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	339,396.00	339,396.00	196,070.56	339,396.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	755,430.00	748,025.00	392,158.43	729,006.00	19,019.00	2.5%
Other Classified Salaries		2900	61,478.00	73,657.00	44,158.47	86,390.00	(12,733.00)	-17.3%
TOTAL, CLASSIFIED SALARIES			2,759,868.00	2,799,386.00	1,471,774.18	2,755,547.00	43,839.00	1.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,306,559.00	1,298,347.00	387,731.28	1,293,057.00	5,290.00	0.4%
PERS		3201-3202	590,278.00	600,238.00	325,357.74	592,090.00	8,148.00	1.4%
OASDI/Medicare/Alternative		3301-3302	285,851.00	287,506.00	138,716.34	285,608.00	1,898.00	0.7%
Health and Welfare Benefits		3401-3402	979,749.00	1,026,498.00	505,444.96	1,036,010.00	(9,512.00)	-0.9%
Unemployment Insurance		3501-3502	94,816.00	38,613.00	18,277.30	38,795.00	(182.00)	-0.5%
Workers' Compensation		3601-3602	235,884.00	235,180.00	65,652.40	233,548.00	1,632.00	0.7%
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			3,493,137.00	3,486,382.00	1,441,180.02	3,479,108.00	7,274.00	0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	22,670.00	22,942.00	22,852.07	22,942.00	0.00	0.0%
Books and Other Reference Materials		4200	9,700.00	17,840.00	13,211.37	22,538.00	(4,698.00)	-26.3%
Materials and Supplies		4300	674,952.00	782,777.23	353,047.56	797,596.81	(14,819.58)	-1.9%
Noncapitalized Equipment		4400	47,300.00	155,034.49	121,486.72	170,617.49	(15,583.00)	-10.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			754,622.00	978,593.72	510,597.72	1,013,694.30	(35,100.58)	-3.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	112,220.00	130,827.00	46,232.10	130,994.00	(167.00)	-0.1%
Dues and Memberships		5300	31,374.00	28,673.00	26,988.44	28,673.00	0.00	0.0%
Insurance		5400-5450	114,865.00	114,193.00	111,664.42	114,193.00	0.00	0.0%
Operations and Housekeeping Services		5500	232,550.00	232,550.00	125,698.05	233,750.00	(1,200.00)	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,315.00	237,892.00	153,489.99	278,492.00	(40,600.00)	-17.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	215.58	597.81	2,500.00	(2,284.42)	-1059.7%
Professional/Consulting Services and Operating Expenditures		5800	800,912.00	766,771.00	268,749.57	772,651.00	(5,880.00)	-0.8%
Communications		5900	61,295.00	61,295.00	36,846.00	61,295.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,556,031.00	1,572,416.58	770,266.38	1,622,548.00	(50,131.42)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	42,500.00	86,299.00	86,299.70	92,672.00	(6,373.00)	-7.4%
Land Improvements		6170	0.00	147,212.00	147,086.90	147,212.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	29,210.00	(29,210.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,676.00	301,179.78	301,180.66	301,179.78	0.00	0.0%
Equipment Replacement		6500	5,000.00	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			93,176.00	534,690.78	534,567.26	570,273.78	(35,583.00)	-6.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,700,000.00	1,700,000.00	0.00	1,700,000.00	0.00	0.0%
Payments to County Offices		7142	78,000.00	78,000.00	48,514.00	78,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	95,000.00	95,000.00	55,955.78	95,000.00	0.00	0.0%
Other Debt Service - Principal		7439	66,000.00	66,000.00	47,062.78	66,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,939,000.00	1,939,000.00	151,532.56	1,939,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(11,117.00)	(11,117.00)	0.00	(11,117.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,117.00)	(11,117.00)	0.00	(11,117.00)	0.00	0.0%
TOTAL, EXPENDITURES			15,532,761.00	16,205,866.08	7,354,818.63	16,242,545.08	(36,679.00)	-0.2%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	52,680.00	52,680.00	0.00	52,680.00	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	245,247.00	245,247.00	0.00	245,247.00	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			297,927.00	297,927.00	0.00	297,927.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(297,927.00)	(297,927.00)	0.00	(297,927.00)	0.00	0.0%

Resource	Description	2021-22 Projected Year Totals
2600	Expanded Learning Opportunities Program	81,298.00
3210	Elementary and Secondary School Emergen	9.00
3212	Elementary and Secondary School Emergen	153,848.00
3213	Elementary and Secondary School Emergen	55,458.00
3214	Elementary and Secondary School Emergen	13,865.00
5640	Medi-Cal Billing Option	0.32
6300	Lottery: Instructional Materials	39,537.69
6387	Career Technical Education Incentive Grant	3,760.00
6500	Special Education	0.50
6536	Special Ed: Dispute Prevention and Dispute	6,923.00
7388	SB 117 COVID-19 LEA Response Funds	4,762.96
7422	In-Person Instruction (IPI) Grant	2,398.00
7425	Expanded Learning Opportunities (ELO) Gra	32.57
7426	Expanded Learning Opportunities (ELO) Gra	0.33
9010	Other Restricted Local	61,514.57
Total, Restricted Balance		423,407.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,000.00	190,000.00	146,007.73	190,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,500.00	17,500.00	9,417.97	17,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	739.43	6,500.00	0.00	0.0%
5) TOTAL, REVENUES			214,000.00	214,000.00	156,165.13	214,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	207,529.00	207,529.00	105,745.77	207,529.00	0.00	0.0%
3) Employee Benefits		3000-3999	90,409.00	94,099.00	44,000.43	94,099.00	0.00	0.0%
4) Books and Supplies		4000-4999	139,143.00	139,143.00	79,947.73	139,143.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,350.00	11,350.00	7,587.76	11,350.00	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	11,117.00	11,117.00	0.00	11,117.00	0.00	0.0%
9) TOTAL, EXPENDITURES			459,548.00	463,238.00	237,281.69	463,238.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(245,548.00)	(249,238.00)	(81,116.56)	(249,238.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	245,247.00	245,247.00	0.00	245,247.00	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			245,247.00	245,247.00	0.00	245,247.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(301.00)	(3,991.00)	(81,116.56)	(3,991.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,925.72	4,925.72		4,925.72	0.00	0.0%
b) Audit Adjustments		9793	4,925.72	4,925.72		4,925.72	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,851.44	9,851.44		9,851.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,851.44	9,851.44		9,851.44		
2) Ending Balance, June 30 (E + F1e)			9,550.44	5,860.44		5,860.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,550.44	5,860.44		5,860.44		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	190,000.00	190,000.00	146,007.73	190,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			190,000.00	190,000.00	146,007.73	190,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	17,500.00	17,500.00	9,417.97	17,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			17,500.00	17,500.00	9,417.97	17,500.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	6,700.00	6,700.00	946.25	6,700.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(200.00)	(200.00)	(130.82)	(200.00)	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	(76.00)	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,500.00	6,500.00	739.43	6,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			214,000.00	214,000.00	156,165.13	214,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated 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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	140,341.00	140,341.00	69,093.99	140,341.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	67,188.00	67,188.00	36,651.78	67,188.00	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			207,529.00	207,529.00	105,745.77	207,529.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	45,207.00	45,207.00	23,381.79	45,207.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	15,876.00	15,876.00	8,041.56	15,876.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,424.00	25,628.00	8,834.90	25,628.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,552.00	1,038.00	525.71	1,038.00	0.00	0.0%
Workers' Compensation		3601-3602	6,350.00	6,350.00	3,216.47	6,350.00	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			90,409.00	94,099.00	44,000.43	94,099.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,043.00	7,043.00	6,565.34	7,043.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food		4700	129,100.00	129,100.00	73,382.39	129,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			139,143.00	139,143.00	79,947.73	139,143.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	350.00	350.00	307.48	350.00	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	8,500.00	8,500.00	6,527.35	8,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,500.00)	(2,500.00)	(597.81)	(2,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,500.00	4,500.00	1,350.74	4,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,350.00</b>	<b>11,350.00</b>	<b>7,587.76</b>	<b>11,350.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	11,117.00	11,117.00	0.00	11,117.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>11,117.00</b>	<b>11,117.00</b>	<b>0.00</b>	<b>11,117.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>459,548.00</b>	<b>463,238.00</b>	<b>237,281.69</b>	<b>463,238.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	245,247.00	245,247.00	0.00	245,247.00	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			245,247.00	245,247.00	0.00	245,247.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			245,247.00	245,247.00	0.00	245,247.00		



Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	5,860.44
Total, Restricted Balance		5,860.44

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,467.93	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	1,467.93	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	1,467.93	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,680.00	52,680.00	0.00	52,680.00	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			52,680.00	52,680.00	0.00	52,680.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			57,680.00	57,680.00	1,467.93	57,680.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	555,425.40	555,425.40		555,425.40	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)			555,425.40	555,425.40		555,425.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			555,425.40	555,425.40		555,425.40		
2) Ending Balance, June 30 (E + F1e)			613,105.40	613,105.40		613,105.40		
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	613,105.40	613,105.40		613,105.40		
Board directed expenditures	0000	9760	613,105.40					
Board directed expenditures	0000	9760		613,105.40				
Board directed expenditures	0000	9760				613,105.40		
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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,467.93	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	5,000.00	1,467.93	5,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,000.00	5,000.00	1,467.93	5,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			52,680.00	52,680.00	0.00	52,680.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,200.00	16,200.00	18,928.16	16,200.00	0.00	0.0%
5) TOTAL, REVENUES			16,200.00	16,200.00	18,928.16	16,200.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	174,021.33	68,729.81	174,021.33	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	174,021.33	68,729.81	174,021.33		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,200.00	(157,821.33)	(49,801.65)	(157,821.33)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,200.00	(157,821.33)	(49,801.65)	(157,821.33)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	210,003.63	210,003.63		210,003.63	0.00	0.0%
b) Audit Adjustments		9793	(3,402.00)	(3,402.00)		(3,402.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,601.63	206,601.63		206,601.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,601.63	206,601.63		206,601.63		
2) Ending Balance, June 30 (E + F1e)			222,801.63	48,780.30		48,780.30		
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	222,801.63	48,780.30		48,780.30		
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)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	491.18	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	15,000.00	15,000.00	18,436.98	15,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			16,200.00	16,200.00	18,928.16	16,200.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			16,200.00	16,200.00	18,928.16	16,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	123,858.00	68,729.81	123,858.00	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	50,163.33	0.00	50,163.33	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	174,021.33	68,729.81	174,021.33	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	174,021.33	68,729.81	174,021.33		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	48,780.30
Total, Restricted Balance		48,780.30

2021-22 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

40 75465 0000000  
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	900.36	1,200.00	0.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	900.36	1,200.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	325,684.00	325,684.00	198,716.91	325,684.00	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			325,684.00	325,684.00	198,716.91	325,684.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(324,484.00)	(324,484.00)	(197,816.55)	(324,484.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(324,484.00)	(324,484.00)	(197,816.55)	(324,484.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	415,400.81	415,400.81		415,400.81	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)			415,400.81	415,400.81		415,400.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,400.81	415,400.81		415,400.81		
2) Ending Balance, June 30 (E + F1e)			90,916.81	90,916.81		90,916.81		
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	90,916.81	90,916.81		90,916.81		
Solar project	0000	9760	90,916.81					
Solar project	0000	9760		90,916.81				
Solar project	0000	9760				90,916.81		
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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	900.36	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,200.00	1,200.00	900.36	1,200.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,200.00	1,200.00	900.36	1,200.00		

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

2021-22 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

40 75465 0000000  
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	325,684.00	325,684.00	198,716.91	325,684.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			325,684.00	325,684.00	198,716.91	325,684.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			325,684.00	325,684.00	198,716.91	325,684.00		

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

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



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	475.95	475.95	469.30	475.95	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	475.95	475.95	469.30	475.95	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	475.95	475.95	469.30	475.95	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
<b>TOTAL RECEIPTS</b>										
<b>C. DISBURSEMENTS</b>										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not In Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
<b>SUBTOTAL</b>										
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
<b>SUBTOTAL</b>										
Nonoperating										
Suspense Clearing										
<b>TOTAL BALANCE SHEET ITEMS</b>										
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
<b>F. ENDING CASH (A + E)</b>										
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		5,139,802.00	4,971,901.00	6,195,150.00	5,364,255.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	62,282.00	33,871.00	30,871.00	81,355.00			733,425.00	733,425.00
Property Taxes	8020-8079	815,434.00	2,422,962.00	161,678.00	497,646.00			11,435,077.00	11,435,077.00
Miscellaneous Funds	8080-8099	98,824.00	0.00	109,024.00	5,052.00			212,900.00	212,900.00
Federal Revenue	8100-8299	125,576.00	70,145.00	65,500.00	106,624.00			692,848.00	692,848.00
Other State Revenue	8300-8599	98,844.00	100,320.00	100,988.00	199,801.00			1,583,160.00	1,583,160.00
Other Local Revenue	8600-8799	39,542.00	50,373.00	62,518.00	176,146.00			672,668.94	672,668.94
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		1,240,502.00	2,677,671.00	530,579.00	1,066,624.00	0.00	0.00	15,330,079.00	15,330,079.94
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	463,740.00	467,850.00	462,652.00	540,610.00			4,873,491.00	4,873,491.00
Classified Salaries	2000-2999	251,964.00	251,964.00	251,964.00	275,917.00			2,755,547.00	2,755,547.00
Employee Benefits	3000-3999	290,046.00	290,046.00	290,046.00	877,744.00			3,479,108.00	3,479,108.00
Books and Supplies	4000-4999	91,586.00	84,125.00	78,420.00	164,284.00			1,013,694.00	1,013,694.00
Services	5000-5999	124,550.00	248,216.00	166,168.00	182,941.00			1,622,548.00	1,622,548.00
Capital Outlay	6000-6599	35,707.00	0.00	0.00	0.00			570,274.00	570,273.78
Other Outgo	7000-7499	150,810.00	112,221.00	112,224.00	1,388,876.00			1,927,883.00	1,927,883.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	297,927.00			297,927.00	297,927.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		1,408,403.00	1,454,422.00	1,361,474.00	3,728,299.00	0.00	0.00	16,540,472.00	16,540,472.08
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							491,769.00	491,769.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	491,769.00	491,769.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							616,453.00	616,453.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							318,913.00	318,913.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	935,366.00	935,366.00
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	(443,597.00)	(443,597.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(167,901.00)	1,223,249.00	(830,895.00)	(2,661,675.00)	0.00	0.00	(1,653,990.00)	(1,210,393.14)
<b>F. ENDING CASH (A + E)</b>		4,971,901.00	6,195,150.00	5,364,255.00	2,702,580.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								2,702,580.00	



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources	8010-8019									
Principal Apportionment	8020-8079									
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299									
Federal Revenue	8300-8599									
Other State Revenue	8600-8799									
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
<b>TOTAL RECEIPTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows	9111-9199									
Cash Not In Treasury	9200-9299									
Accounts Receivable	9310									
Due From Other Funds	9320									
Stores	9330									
Prepaid Expenditures	9340									
Other Current Assets	9490									
Deferred Outflows of Resources										
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>			2,702,580.00	2,702,580.00	2,702,580.00	2,702,580.00	2,702,580.00	2,702,580.00	2,702,580.00	2,702,580.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		2,702,580.00	2,702,580.00	2,702,580.00	2,702,580.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		2,702,580.00	2,702,580.00	2,702,580.00	2,702,580.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								2,702,580.00	

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	16,540,472.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	616,483.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	553,193.78
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	161,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	297,927.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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)				1,012,120.78
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		249,238.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				15,161,106.30

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)*		469.30
B. Expenditures per ADA (Line I.E divided by Line II.A)		32,305.79
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	12,611,606.90	22,891.90
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)	12,611,606.90	22,891.90
B. Required effort (Line A.2 times 90%)	11,350,446.21	20,602.71
C. Current year expenditures (Line I.E and Line II.B)	15,161,106.30	32,305.79
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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



### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 740,094.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 10,368,052.00

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.14%

### Part II - Adjustments for Employment Separation Costs

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,035,064.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,700.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	10,900.00
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)	131,971.33
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)	1,181,635.33
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,181,635.33

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,760,321.33
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,034,176.69
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,562,474.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	57,647.28
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)	431,767.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,716,366.67
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)	323,021.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	12,885,773.97

**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) 9.17%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B19) 9.17%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>1,181,635.33</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>85,458.55</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.44%) 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 (10.44%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.41%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>0.00</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>0.00</u>

Approved indirect cost rate: 10.44%  
Highest rate used in any program: 9.41%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	125,517.00	11,817.00	9.41%
01	3310	153,972.00	10,326.00	6.71%
01	4035	22,613.00	1,678.00	7.42%
01	6500	901,672.00	40,290.00	4.47%
13	5310	323,021.00	11,117.00	3.44%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	12,168,502.00	3.33%	12,573,919.00	3.26%	12,983,437.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	117,495.00	-17.61%	96,804.00	-4.54%	92,405.00
4. Other Local Revenues	8600-8799	229,915.94	-11.42%	203,649.00	0.98%	205,649.00
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	(2,020,113.00)	-41.16%	(1,188,653.22)	107.77%	(2,469,629.00)
6. Total (Sum lines A1 thru A5c)		10,495,799.94	11.34%	11,685,718.78	-7.48%	10,811,862.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,872,579.00		4,114,357.00
b. Step & Column Adjustment				53,647.00		82,967.00
c. Cost-of-Living Adjustment				78,131.00		0.00
d. Other Adjustments				110,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,872,579.00	6.24%	4,114,357.00	2.02%	4,197,324.00
2. Classified Salaries						
a. Base Salaries				2,241,051.00		2,356,591.00
b. Step & Column Adjustment				34,662.00		24,263.00
c. Cost-of-Living Adjustment				80,878.00		59,445.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,241,051.00	5.16%	2,356,591.00	3.55%	2,440,299.00
3. Employee Benefits	3000-3999	2,404,377.00	2.09%	2,454,625.00	1.00%	2,479,171.25
4. Books and Supplies	4000-4999	436,411.72	-19.44%	351,570.00	0.58%	353,593.00
5. Services and Other Operating Expenditures	5000-5999	997,358.00	1.79%	1,015,239.00	0.91%	1,024,511.00
6. Capital Outlay	6000-6999	360,481.78	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,261,000.00	0.00%	1,261,000.00	0.00%	1,261,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,228.00)	0.00%	(75,228.00)	0.00%	(75,228.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	245,247.00	-59.22%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,743,277.50	-1.41%	11,578,154.00	1.75%	11,780,670.25
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,247,477.56)		107,564.78		(968,808.25)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,235,385.51		1,987,907.95		2,095,472.73
2. Ending Fund Balance (Sum lines C and D1)		1,987,907.95		2,095,472.73		1,126,664.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,987,907.95		2,095,472.73		1,126,664.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,987,907.95		2,095,472.73		1,126,664.48



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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	1,987,907.95		2,095,472.73		1,126,664.48
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		1,987,907.95		2,095,472.73		1,126,664.48
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Add a full-time superintendent at \$220,000 per year						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	212,900.00	2.00%	217,158.00	2.00%	221,501.00
2. Federal Revenues	8100-8299	692,848.00	67.27%	1,158,914.00	-74.41%	296,519.00
3. Other State Revenues	8300-8599	1,465,665.00	-52.64%	694,080.00	-0.23%	692,452.00
4. Other Local Revenues	8600-8799	442,753.00	-28.97%	314,487.00	1.10%	317,962.00
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	2,020,113.00	-41.16%	1,188,653.22	107.77%	2,469,629.00
6. Total (Sum lines A1 thru A5c)		4,834,279.00	-26.08%	3,573,292.22	11.89%	3,998,063.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,000,912.00		951,210.00
b. Step & Column Adjustment						14,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(49,702.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,000,912.00	-4.97%	951,210.00	1.47%	965,210.00
2. Classified Salaries						
a. Base Salaries				514,496.00		453,469.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(61,027.00)		(19,996.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	514,496.00	-11.86%	453,469.00	-4.41%	433,473.00
3. Employee Benefits	3000-3999	1,074,731.00	-3.61%	1,035,933.00	1.00%	1,046,292.00
4. Books and Supplies	4000-4999	577,282.58	-31.28%	396,690.00	-3.78%	381,690.00
5. Services and Other Operating Expenditures	5000-5999	625,190.00	-33.25%	417,287.00	2.88%	429,287.00
6. Capital Outlay	6000-6999	209,792.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	678,000.00	0.00%	678,000.00	0.00%	678,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	64,111.00	0.00%	64,111.00	0.00%	64,111.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	52,680.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,797,194.58	-16.69%	3,996,700.00	0.03%	3,998,063.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		37,084.42		(423,407.78)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		386,323.36		423,407.78		0.00
2. Ending Fund Balance (Sum lines C and D1)		423,407.78		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	423,407.94				
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	(0.16)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		423,407.78		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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Positions decreased or eliminated because of one-time funds being used in 2021-22 and 2022-23						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	12,381,402.00	3.31%	12,791,077.00	3.24%	13,204,938.00
2. Federal Revenues	8100-8299	692,848.00	67.27%	1,158,914.00	-74.41%	296,519.00
3. Other State Revenues	8300-8599	1,583,160.00	-50.04%	790,884.00	-0.76%	784,857.00
4. Other Local Revenues	8600-8799	672,668.94	-22.97%	518,136.00	1.06%	523,611.00
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)		15,330,078.94	-0.46%	15,259,011.00	-2.94%	14,809,925.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,873,491.00		5,065,567.00
b. Step & Column Adjustment				53,647.00		96,967.00
c. Cost-of-Living Adjustment				78,131.00		0.00
d. Other Adjustments				60,298.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,873,491.00	3.94%	5,065,567.00	1.91%	5,162,534.00
2. Classified Salaries						
a. Base Salaries				2,755,547.00		2,810,060.00
b. Step & Column Adjustment				34,662.00		24,263.00
c. Cost-of-Living Adjustment				80,878.00		59,445.00
d. Other Adjustments				(61,027.00)		(19,996.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,755,547.00	1.98%	2,810,060.00	2.27%	2,873,772.00
3. Employee Benefits	3000-3999	3,479,108.00	0.33%	3,490,558.00	1.00%	3,525,463.25
4. Books and Supplies	4000-4999	1,013,694.30	-26.18%	748,260.00	-1.73%	735,283.00
5. Services and Other Operating Expenditures	5000-5999	1,622,548.00	-11.71%	1,432,526.00	1.48%	1,453,798.00
6. Capital Outlay	6000-6999	570,273.78	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,939,000.00	0.00%	1,939,000.00	0.00%	1,939,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,117.00)	0.00%	(11,117.00)	0.00%	(11,117.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	297,927.00	-66.43%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,540,472.08	-5.84%	15,574,854.00	1.31%	15,778,733.25
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,210,393.14)		(315,843.00)		(968,808.25)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,621,708.87		2,411,315.73		2,095,472.73
2. Ending Fund Balance (Sum lines C and D1)		2,411,315.73		2,095,472.73		1,126,664.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	423,407.94		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,987,907.79		2,095,472.73		1,126,664.48
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,411,315.73		2,095,472.73		1,126,664.48

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,987,907.95		2,095,472.73		1,126,664.48
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.16)		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)		1,987,907.79		2,095,472.73		1,126,664.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.02%		13.45%		7.14%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		469.30		446.50		424.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		16,540,472.08		15,574,854.00		15,778,733.25
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)		16,540,472.08		15,574,854.00		15,778,733.25
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		661,618.88		622,994.16		631,149.33
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		661,618.88		622,994.16		631,149.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



MYP Backup  
2021-22 Second Interim

Revenue Projections Unrestricted		2021-22	2022-23	2023-24	Notes
8010-8099					
LCFF/Revenue Limit	State Revenues	623,045.00	623,045.00	623,045.00	
	Education Protection Act	110,380.00	94,056.00	89,496.00	LCFF Calculator
	Property Taxes	11,435,077.00	11,856,818.00	12,270,896.00	For 2022-23 and 2023-24 assume a 3.5% increase.
	<b>Total</b>	<b>12,168,502.00</b>	<b>12,573,919.00</b>	<b>12,983,437.00</b>	
8100-8299					
<b>Federal Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
8300-8599					
State Revenues					Current numbers based on SSCAL Dartboard. 2021-22 - \$32.79/K-8 (365.31), \$63.17/ 9-12 (185.61) 2022-23 - \$34.54/K-8 (294.65), \$66.54/9-12 (154) 2023-24 - \$35.79/K-8 (276.45), \$68.94/9-12 (148.2) \$163 per projected P-Annual ADA (per SSCAL)
	Mandated Cost Block Grant	23,704.00	20,424.00	20,111.00	
	Lottery (1100)	93,791.00	76,380.00	72,294.41	
	<b>Total</b>	<b>117,495.00</b>	<b>96,804.00</b>	<b>92,405.41</b>	
8600-8799					
Other Local	Leases and Rentals	40,000.00	42,000.00	44,000.00	CapSLO \$3,024 per month + facilities rentals + Allied Arts
	Interest	15,000.00	15,000.00	15,000.00	We usually receive between \$25,000 and \$45,000 in donations each year.
	Donations	43,266.94	15,000.00	15,000.00	
	Diablo	61,649.00	61,649.00	61,649.00	
	Other Local	60,000.00	60,000.00	60,000.00	CCSD Well/Grant/Transportation.
	Other Local Transportation	10,000.00	10,000.00	10,000.00	
	<b>Total</b>	<b>229,915.94</b>	<b>203,649.00</b>	<b>205,649.00</b>	
	Contributions	-2,020,113.00	-1,188,653.22	-2,469,629.00	
8900-8929					
Transfers In		0.00	0.00	0.00	
<b>Total Revenue</b>		<b>10,495,799.94</b>	<b>11,685,718.78</b>	<b>10,811,862.41</b>	

Revenue Projections		2021-22	2022-23	2023-24	Notes
<b>Restricted</b>					
8010-8099					
LCFF/Revenue Limit	State Revenues	212,900.00	217,158.00	221,501.16	Special Ed (OB 8097), based on SLOCOE's projections for 2020-21, 2021-22 and 2022-23 based on a 2% increase
8100-8299					
Federal Revenues	Special Ed (3310)	110,079.00	112,280.58	114,526.19	Based on SLOCOE's projections for 2021-22, 2022-23 and 2023-24 based on 2% increase.
	Special Ed Preschool (3315)	5,191.00	5,191.00	5,191.00	
	Title I (3010)	124,894.00	127,391.88	129,939.72	Increase by 2% for each year
	Title II (4035)	20,654.00	20,654.00	20,654.00	Flat funding
	Title III (4203)	26,208.00	26,208.00	26,208.00	Flat funding
	ESSER II (3212) I time	336,499.00	0.00	0.00	
	ESSER III Emerg Relief (3213)	55,458.00	693,752.00	0.00	
	ESSER III Learning Loss (3214)	13,865.00	173,437.00	0.00	
	<b>Total</b>	<b>692,848.00</b>	<b>1,158,914.46</b>	<b>296,518.91</b>	
8300-8599					
State Revenues	SpEd ELO (2600)	81,298.00	0.00	0.00	
	Lottery (6300)	37,401.00	30,458.00	28,830.00	\$65 per ADA
	ASES (6010)	118,087.00	118,087.00	118,087.00	
	CTE Grant (6387)	169,421.00	65,000.00	65,000.00	
	Sped Disp Resolution (6536)	6,923.00			
	Ag Incentive Grant (7010)	20,717.00	10,000.00	10,000.00	
	Expanded Learning (7425&7426)	338,783.00	0.00	0.00	
	In Person Instr (7422)	222,500.00	0.00	0.00	
	STRS On Behalf (7690)	470,535.00	470,535.00	470,535.00	
	<b>Total</b>	<b>1,465,665.00</b>	<b>694,080.00</b>	<b>692,452.00</b>	
8600-8799					
Other Local	Special Ed (6500 Ob 8699)	36,000.00	37,000.00	38,000.00	Contracting with Cayucos/Psychologist
	Medi-Cal (5640)	20,000.00	20,000.00	20,000.00	
	SIPE (9055)	16,551.00	10,000.00	10,000.00	
	Special Ed (6500 Ob 8792)	245,037.00	247,487.37	249,962.24	Based on SLOCOE's projections for 2019-20, 2020-21 and 2021-22 are based on a 2% increase.
	K-12 SWF (9388)	8,607.00	0.00	0.00	
	K-12 SWF (9391)	43,000.00	0.00	0.00	
	K-12 SWF (9392)	53,000.00	0.00	0.00	
	Student Run Enterprises (9871)	20,000.00	0.00	0.00	
	Peace Leaders	558.00	0.00	0.00	
	<b>Total</b>	<b>442,753.00</b>	<b>314,487.37</b>	<b>317,962.24</b>	
	Contributions	2,020,113.00	1,188,653.22	2,469,629.00	
<b>Total Revenue</b>		<b>4,834,279.00</b>	<b>3,573,293.05</b>	<b>3,998,063.31</b>	

Expenditure Projections Unrestricted		2021-22	2022-23	2023-24	Notes
1000-1999	Certificated Salaries	3,872,579.00	4,114,357.00	4,197,324.00	2021-22 and 2022-23 includes a 2% increase. Step and column has been included for all years. Retirements taken into consideration for 2022-23. Added a full-time Superintendent into the budget starting 2022-23.
2000-2999	Classified Salaries	2,241,051.00	2,356,591.00	2,440,299.00	All three years includes step and column as well as a 2% increase for Classified employees. Confidential Management received a 2% increase for 2021-22 and 2022-23 and includes step and column for all years.
3000-3999	Benefits	2,404,377.00	2,454,625.00	2,479,171.00	H&W amounts were increased for classified, totaling \$17,000 per year. STRS - 16.92% - 2021-22, 19.1% - 2022-23 and 19.1% - 2023-24. PERS - 22.91% for 2021-22, 25.4% for 2022-23 and 25.2% - 2023-24. From SSC's Dartboard/SSC Fiscal Report
4000-4999	Books and Supplies	436,411.72	351,570.00	353,593.00	Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district.
5000-5999	Services and Other Operating Expenditures	997,358.00	1,015,239.00	1,024,511.00	Decreased one-time money. Increased utilities and adjusted line items per the needs of the district.
6000-6999	Capital Outlay	360,481.78	0.00	0.00	
7100-7299, 7400-7499	Other Outgo	1,261,000.00	1,261,000.00	1,261,000.00	Cayucos agreement - estimated
7300-7399	Transfer of Indirect Costs	-75,228.00	-75,228.00	-75,228.00	Reduce 5% due to decrease in indirect cost rate from 2018-19 to 2019-20. 2020-21 remained unchanged.
7600-7629	Transfers Out	245,247.00	100,000.00	100,000.00	Food Service encroachment has increased due to COVID. Anticipating it reducing next year as we begin in person instruction.
<b>Total Expenditures</b>		<b>11,743,277.50</b>	<b>11,578,154.00</b>	<b>11,780,670.00</b>	

Expenditure Projections Restricted		2021-22	2022-23	2023-24	Notes
1000-1999	Certificated Salaries	1,000,912.00	951,210.00	965,210.00	2021-22 and 2022-23 includes a 2% increase. Step and column has been included for all years. Adjusted for one-time funding in the out years. Decrease due to one time funds used for salaries.
2000-2999	Classified Salaries	514,496.00	453,469.00	433,473.00	All three years includes step and column as well as a 2% increase for Classified employees. Confidential Management received a 2% increase for 2021-22 and 2022-23 and includes step and column for all years. Decrease due to one time funds used for salaries.
3000-3999	Benefits	1,074,731.00	1,035,933.00	1,046,292.00	H&W amounts were increased for classified, totaling \$17,000 per year. STRS - 16.92% - 2021-22, 19.1% - 2022-23 and 19.1% - 2023-244. PERS - 22.91% for 2021-22, 25.4% for 2022-23 and 25.2% - 2023-24. From SSC's Dartboard/SSC Fiscal Report
4000-4999	Books and Supplies	577,282.58	396,690.00	381,690.00	Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district and ont-time money.
5000-5999	Expenditures	625,190.00	417,287.00	429,287.00	items per the needs of the district.
6000-6999	Capital Outlay	209,792.00	0.00	0.00	
7100-7299, 7400-7499	Other Outgo	678,000.00	678,000.00	678,000.00	Special Ed payments to SLCUSD/SLOCOE
7300-7399	Transfer of Indirect Costs	64,111.00	64,111.00	64,111.00	
7600-7629	Other Uses	52,680.00	0.00	0.00	
<b>Total Expenditures</b>		<b>4,797,194.58</b>	<b>3,996,700.00</b>	<b>3,998,063.00</b>	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	2,500.00	0.00	0.00	(11,117.00)				
Other Sources/Uses Detail					0.00	297,927.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,500.00)	11,117.00	0.00				
Other Sources/Uses Detail					245,247.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					52,680.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								



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

40 75465 0000000  
Form SIAI

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,500.00	(2,500.00)	11,117.00	(11,117.00)	297,927.00	297,927.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

##### 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	475.95	475.95		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>475.95</b>	<b>475.95</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	492.00	492.00		
Charter School				
<b>Total ADA</b>	<b>492.00</b>	<b>492.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	482.00	482.00		
Charter School				
<b>Total ADA</b>	<b>482.00</b>	<b>482.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

1a. STANDARD 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	494	494		
Charter School				
<b>Total Enrollment</b>	<b>494</b>	<b>494</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	470	470		
Charter School				
<b>Total Enrollment</b>	<b>470</b>	<b>470</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	447	447		
Charter School				
<b>Total Enrollment</b>	<b>447</b>	<b>447</b>	<b>0.0%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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	536	561	
Charter School			
<b>Total ADA/Enrollment</b>	<b>536</b>	<b>561</b>	<b>95.5%</b>
Second Prior Year (2019-20)			
District Regular	551	582	
Charter School			
<b>Total ADA/Enrollment</b>	<b>551</b>	<b>582</b>	<b>94.7%</b>
First Prior Year (2020-21)			
District Regular	551	536	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>551</b>	<b>536</b>	<b>102.8%</b>
Historical Average Ratio:			97.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	469	494		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>469</b>	<b>494</b>	<b>94.9%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	446	470		
Charter School				
<b>Total ADA/Enrollment</b>	<b>446</b>	<b>470</b>	<b>94.9%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	425	447		
Charter School				
<b>Total ADA/Enrollment</b>	<b>425</b>	<b>447</b>	<b>95.1%</b>	<b>Met</b>

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

##### 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)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2021-22)	12,168,502.00	12,168,502.00	0.0%	Met
1st Subsequent Year (2022-23)	12,516,557.00	12,573,919.00	0.5%	Met
2nd Subsequent Year (2023-24)	12,860,876.00	12,983,437.00	1.0%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has 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)



## 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)	7,935,643.12	9,633,942.23	82.4%
Second Prior Year (2019-20)	7,826,467.53	9,899,288.96	79.1%
First Prior Year (2020-21)	7,690,337.91	9,969,096.83	77.1%
	Historical Average Ratio:		79.5%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.5% to 83.5%	75.5% to 83.5%	75.5% to 83.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	8,518,007.00	11,498,030.50	74.1%	Not Met
1st Subsequent Year (2022-23)	8,925,573.00	11,478,154.00	77.8%	Met
2nd Subsequent Year (2023-24)	9,116,794.25	11,680,670.25	78.1%	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)

this is due to the influx of one-time funds we received in the 2021-22 fiscal year.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2021-22)	692,839.00	692,848.00	0.0%	No
1st Subsequent Year (2022-23)	1,158,915.00	1,158,914.00	0.0%	No
2nd Subsequent Year (2023-24)	296,520.00	296,519.00	0.0%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	1,462,309.00	1,583,160.00	8.3%	Yes
1st Subsequent Year (2022-23)	790,285.00	790,884.00	0.1%	No
2nd Subsequent Year (2023-24)	784,215.00	784,857.00	0.1%	No

**Explanation:**  
(required if Yes)

The change is for revenues received after submitting First Interim.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	664,519.94	672,668.94	1.2%	No
1st Subsequent Year (2022-23)	518,136.00	518,136.00	0.0%	No
2nd Subsequent Year (2023-24)	523,611.00	523,611.00	0.0%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	976,309.30	1,013,694.30	3.8%	No
1st Subsequent Year (2022-23)	575,760.00	748,260.00	30.0%	Yes
2nd Subsequent Year (2023-24)	577,784.00	735,283.00	27.3%	Yes

**Explanation:**  
(required if Yes)

As Covid funding has been extended for the most part through 2024, expenses were adjusted accordingly.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	1,574,701.00	1,622,548.00	3.0%	No
1st Subsequent Year (2022-23)	1,398,585.00	1,432,526.00	2.4%	No
2nd Subsequent Year (2023-24)	1,415,787.00	1,453,798.00	2.7%	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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	2,819,667.94	2,948,676.94	4.6%	Met
1st Subsequent Year (2022-23)	2,467,336.00	2,467,934.00	0.0%	Met
2nd Subsequent Year (2023-24)	1,604,346.00	1,604,987.00	0.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	2,551,010.30	2,636,242.30	3.3%	Met
1st Subsequent Year (2022-23)	1,974,345.00	2,180,786.00	10.5%	Not Met
2nd Subsequent Year (2023-24)	1,993,571.00	2,189,081.00	9.8%	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)

As Covid funding has been extended for the most part through 2024, expenses were adjusted accordingly.

**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	495,114.00	749,133.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		709,133.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.0%	13.5%	7.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.0%	4.5%	2.4%

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(1,247,477.56)	11,743,277.50	10.6%	Not Met
1st Subsequent Year (2022-23)	107,564.78	11,578,154.00	N/A	Met
2nd Subsequent Year (2023-24)	(968,808.25)	11,780,670.25	8.2%	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)

As with prior years, the current year, 2021-22, when the year is closed will have little to no deficit spending. In the third year out, expenses are much easier to forecast than are revenues. In beginning budget development for 202-23, the district will begin looking into ways to decrease expenditures to reduce deficit spending.



## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2021-22)		2,411,315.73	Met
1st Subsequent Year (2022-23)		2,095,472.73	Met
2nd Subsequent Year (2023-24)		1,126,664.48	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)		2,702,580.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	469	447	425
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

- 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:

Yes

- Enter the name(s) of the SELPA(s):

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00		

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	16,540,472.08	15,574,854.00	15,778,733.25
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	16,540,472.08	15,574,854.00	15,778,733.25
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	661,618.88	622,994.16	631,149.33
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. <b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>661,618.88</b>	<b>622,994.16</b>	<b>631,149.33</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,987,907.95	2,095,472.73	1,126,664.48
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)	(0.16)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,987,907.79	2,095,472.73	1,126,664.48
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.02%	13.45%	7.14%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>661,618.88</b>	<b>622,994.16</b>	<b>631,149.33</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(1,964,310.00)	(2,020,113.00)	2.8%	55,803.00	Met
1st Subsequent Year (2022-23)	1,456,672.34	1,188,653.00	-18.4%	268,019.34	Not Met
2nd Subsequent Year (2023-24)	1,824,272.88	2,469,629.00	35.4%	(645,356.12)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	297,927.00	297,927.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	100,000.00	100,000.00	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)

Again, as the budget for 2022-23 is being prepared, the district will look into reducing expenditures to bring down deficit spending. All information is based on what was true as of January 31, 2022.

- 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)






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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Assuming a 5% increase in the repayment of the bond each year. Also, the lease is for the solar that will offse the amount of our utilities on an annual basis.

---

**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)

No

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

n/a

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

n/a

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)

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

- 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.

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

- 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)

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)


- d. Number of retirees receiving OPEB benefits

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


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	43.2	46.0	43.2	43.2

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:

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

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**

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

- 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


**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:


--

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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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


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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

- 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?


**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	48.0	52.1	50.0	48.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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)

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

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

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

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

List other significant contract changes that have occurred since 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?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	8.3	8.3	8.3	8.3

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.

n/a

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

If Yes, complete questions 3 and 4.

n/a

### 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)?

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

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4. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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### 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)


### 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)


### 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)


## 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.

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## 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

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Second Interim  
2021-22 Projected Totals  
Technical Review Checks

Coast Unified

San Luis Obispo 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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6264-0-0000-0000-9740	6264	0.00
Explanation: This is an old resource with a zero balance.		
01-7250-0-0000-0000-9740	7250	0.00
Explanation: This is an old resource with a zero balance.		
01-6264-0-0000-0000-979Z	6264	0.00
Explanation: This is an old resource with a zero balance.		
01-7250-0-0000-0000-979Z	7250	0.00
Explanation: This is an old resource with a zero balance.		

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION



ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01	6264	0	0000-0000-9740	01	6264	0.00
01	6264	0	0000-0000-979Z	01	6264	0.00
Explanation: This is an old resource with a zero balance.						
01	7250	0	0000-0000-9740	01	7250	0.00
01	7250	0	0000-0000-979Z	01	7250	0.00
Explanation: This is an old resource with a zero balance.						

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350)

must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive

by resource, by fund.

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5310	8660	-200.00

Explanation: This will be corrected at year end.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.

PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided.

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided.

PASSED

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.)

PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with

your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2021-22 Actuals to Date  
Technical Review Checks

Coast Unified

San Luis Obispo County

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PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

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PASSED

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PASSED

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PASSED

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PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.