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2021-22 First Interim

Presented to the Board of Trustees

December 14th, 2021

Gravenstein Elementary School District and Charters

To: Gravenstein Board of Trustees

From: Katie Anderson, CBO, GUSD

Date: December 10th, 2021

Meeting Date: December 14th, 2021

Item: **CONSIDERATION OF THE 2021-22 1st Interim Report of General Fund Activities**

BACKGROUND INFORMATION:

The 2021-20 1st Interim Report presents the District's financial and budgetary status as of October 31st, 2021. The report covers the operating activities of the General Fund (Fund 01), which includes the transactions of Gravenstein Elementary Charter School (Fund 03) and Hillcrest Middle Charter School (Fund 04). The purpose of the 1st Interim Budget Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine that a different certification is justified.

CURRENT CONSIDERATION:

The School Board will review the 1st Interim Budget Report and analyze the status of the budget for the District as of October 31st, 2021. Included in the analysis will be a budget projection for the 2022-23 and 2023-24 school years based on specific management approved assumptions. The District is recommending that the School Board approve a POSITIVE 1st Interim. The District is able to meet the required minimum reserve level in all three years.

RECOMMENDATION:

District administration respectfully requests the Board to approve the 2021-22 1st Interim Budget Report, and authorize the School Board President to certify that the District will be filing a POSITIVE certification that based on the current projections; the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

ATTACHMENTS:

- Budget Report Narrative (1-8)
- District Certification Form (9-11)
- Multi-Year Projection (MYP) for approval and Assumptions used in the MYP (12-19)
- Criteria and Standards (20-45)
- Form ESMOE (46-48)
- Form ICR (49-52)
- Form 01I (53-77)
- Summary of all Funds (78)
- All funds (79-125)
- Form SIAI (126-127)
- District Cash Flow (128)
- Form A (Average daily attendance (129-130)
- LCFF calculators
 - District (131-134)
 - Gravenstein Elementary Charter (135-137)
 - Hillcrest Middle Charter (138-140)
 - Balancing Spreadsheet (141)
- SACS Technical Review Checks (142)
- AB 2756 Report (143)
- Appendix: The Common Message: (144-155)

Gravenstein School District & Charters
2021-22 1st Interim Report of the General Fund
December 14th, 2021

REVENUE

It is recommended by the Sonoma County Office of Education that 50% of current estimated of the Basic Aid Supplemental revenue for the current year be budgeted. The full amount of Basic Aid Supplemental is recognized once tax revenue for the year is determined at closing in July. The District continues to consider this funding source as one-time funding due to its volatility based on the funding status of a student’s district of residence as well as the fluctuations in property taxes in the student’s district of residence.

Property taxes assessed at 2021-22 P-1 for the county as a whole are down 2.3% from 2020-21 P-Annual. The District saw a \$118,869 increase in property taxes. This increase is offset by the equivalent decrease by the state in LCFF revenues remitted to GUSD.

Enrollment and Average Daily Attendance Assumptions

The multi-year projection was developed using a variety of management approved assumptions. Below is a snapshot of the cohort projection used to estimate Enrollment and ADA:

Cohort Projected Enrollment & ADA w/ added UTK								
21/22			22/23			23/24		
Grade Level	Enrollment	ADA	Grade Level	Enrollment	ADA	Grade Level	Enrollment	ADA
TK	18	12	TK	36	24	TK	33	24
K	78	74.1	K	78	74.1	K	78	74.10
1	74	71.78	1	78	75.66	1	78	74.10
2	74	71.04	2	74	71.04	2	78	74.10
3	81	77.76	3	74	71.04	3	74	71.04
4	73	70.81	4	81	78.57	4	74	71.04
5	74	71.04	5	73	70.08	5	81	77.76
6	79	76.63	6	94	91.18	6	98	95.06
7	102	98.94	7	94	91.18	7	96	93.12
8	108	104.76	8	102	98.94	8	96	93.12
GUSD Total	761	728.86 *	GUSD Total	784	745.79	GUSD Total	786	747.57

*2021-22 Funded at 733.22

	2021/22					2022/23					2023/24				
	Enrollment	UPP	UPP / Enroll	ADA	ADA / Enroll	Enrollment	UPP	UPP / Enroll	ADA	ADA / Enroll	Enrollment	UPP	UPP / Enroll	ADA	ADA / Enroll
District	35	12	34.3%	33.95	97.0%	39	13	33.3%	37.83	97.0%	39	15	39.7%	37.83	97.0%
Gravenstein Charter	437	118	27.0%	414.58	94.9%	455	123	27.0%	426.66	93.8%	457	128	30.0%	428.44	93.8%
Hillcrest Middle Charter	289	82	28.4%	280.33	97.0%	290	82	28.3%	281.3	97.0%	290	82	29.2%	281.3	97.0%
GUSD Total	761	212		728.86*		784	218		745.79		786	225		747.57	

Some assumptions the District considered when projecting enrollment and ADA for the current and projection years:

- Current year enrollment is based on CBEDS day, October 6th 2021. ADA is projected using the student information system. The ADA percentage to Enrollment for the District as whole is 95.95%. Unduplicated Pupil Percentage (UPP) increased this year due to the shift from paper enrollment to an online portal.
- 2022/23 enrollment reflects a cohort projection for grades K-5. Enrollment for grades 6-8 is held at capacity per projections provided by site leadership. In addition, GUSD is planning to open a second (additional) TK classroom at an enrollment of 18 students, with 12 expected to generate ADA.
- 2023/24 enrollment reflects a cohort projection for grades K-5. Enrollment for grades 6-8 is held at capacity, per projections provided by site leaders. A third TK classroom is not planned for 2023/24 at this time.

- See the LCFF Calculator pages included at the end of this document for funding details tied to these assumptions.

Other Assumptions Used

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

Restricted Programs requiring contributions from the General Fund

Routine Restricted Maintenance - \$325,370

Special Education - \$364,520

Programs requiring transfers from the General Fund

Fund 03 (Gravenstein Elementary School Charter) - \$542,400

Fund 04 (Hillcrest Middle School Charter) - \$544,000

Fund 12 (Beyond the Bell) - \$42,000

Fund 13 (Cafeteria) - \$36,918

Reserves and Ending Balance

	Year 1 -- Budget Year -	Year 2 -- Projection --	Year 3 -- Projection --
	Total	Total	Total
Beginning Balance	8,680,162	8,330,281	7,237,228
Audit Adjustment(s)		-	-
Net Ending Balance	8,330,281	7,237,228	6,539,900
<u>Components of Ending Balance:</u>	<i>2021-22</i>	<i>2022-23</i>	<i>2023-24</i>
Revolving Cash (nonspendable)	1,000	1,000	1,000
Restricted: Prepaid Expenditures	2,270	-	-
Restricted	1,492,797	945,060	487,328
Textbook Adoptions Multi Year	350,000	350,000	350,000
Facilities Master Plan Approved Projects	250,000	250,000	250,000
STRS & PERS Increases 2 Years	110,000	110,000	110,000
Reserve for Enrichments 5 Years	1,500,000	1,500,000	1,500,000
Lesser of 2 M or 30% Rainy Day Reserve	2,000,000	2,000,000	2,000,000
Reserve for Econ.Uncert. (unassigned)	470,187	465,172	468,599
<i>Unassigned/Unappropriated Amount</i>	<i>2,154,027</i>	<i>1,615,997</i>	<i>1,372,972</i>
Net Ending Balance	8,330,281	7,237,228	6,539,900

Lines 41-52 of the District MYP

Reserves Explanation for MYP:

The parent organizations of Gravenstein Union School District have an incredible history of dedication and commitment toward fundraising and providing financial support for District programs. The Gravenstein Parent Association (GPA) has agreed to take on the expense of the contracted enrichment instructors for the Enrich! program. An assigned reserve of

\$1,500,000 for program stabilization has been set aside in case fundraising activities are not sufficient to cover the cost of the program for three years. Future grade level field trip expenses have not been budgeted at this time. Field trips are funded partly from parent donations and mostly from District general funds.

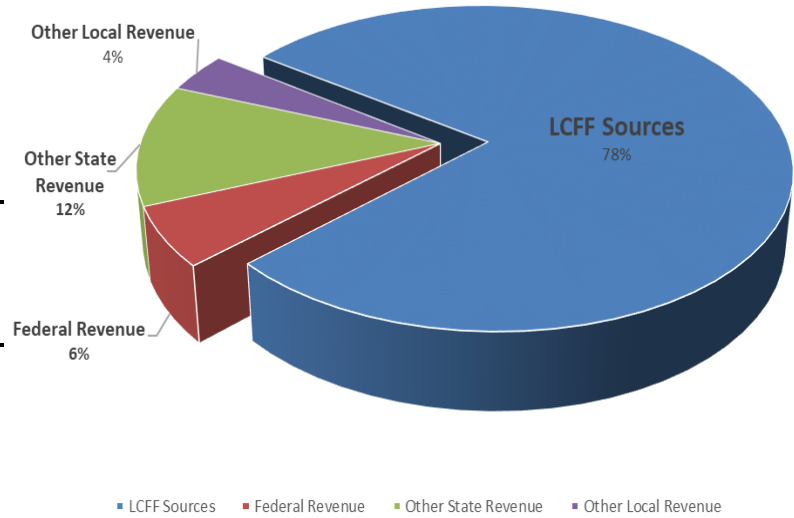
Enrich! expenses for staffing are considered ongoing and will encroach significantly on the General Fund in all years. The administration will be closely monitoring the District's General Fund ending balance in the future to safeguard its financial strength as this program moves forward.

Cash Flow

The projected cash flow report presented as part of the 2021 1st Interim shows all months ending with a positive cash balance and an estimated June 30, 2022 ending balance of \$7,965,718.

2021-22 Projected General Fund Revenue

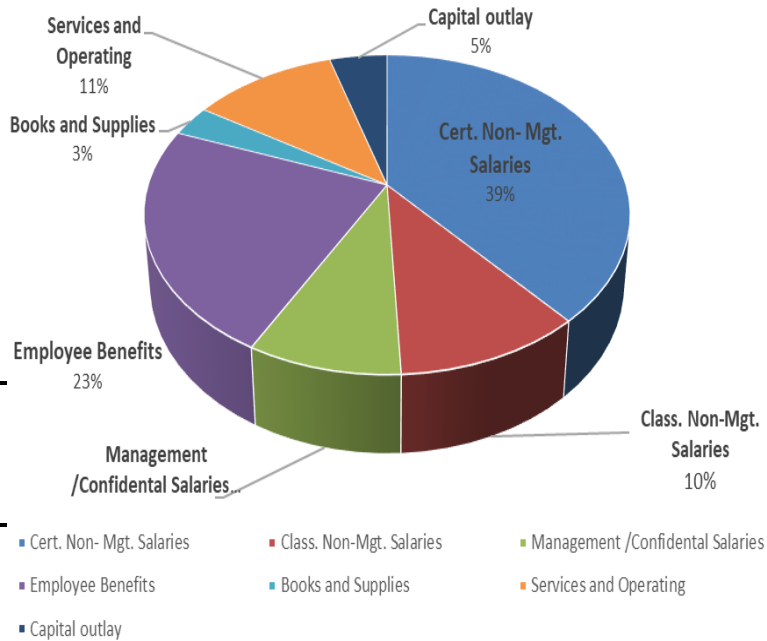
Revenue by Object	Dollars per ADA	Total Amount
LCFF Sources	\$ 10,966	\$ 8,040,394
Federal Revenue	\$ 825	\$ 604,628
Other State Revenue	\$ 1,698	\$ 1,245,199
Other Local Revenue	\$ 563	\$ 412,658
Total Revenue	\$ 14,052	\$ 10,302,879
Transfers In & Other Sources		\$ 1,101,923
Total Resources	15,554	\$ 11,404,802



- LCFF Sources include state revenue generated from ADA, EPA, Property Taxes, and Basic Aid Supplemental
- Federal Revenues include COVID Funding, Title Funding & Funding for Special Education
- Other State Revenues include Lottery Monies, COVID Funding, and other one-time Grants
- Other Local Revenues includes GPA donations, field trip donations, SELPA special education transfers, and interest

2021-22 Projected General Fund Expenditures

Expenditures by Object	Dollars per ADA	Total Amount
Cert. Non- Mgt. Salaries	\$ 5,578	\$ 4,090,222
Class. Non-Mgt. Salaries	\$ 1,521	\$ 1,115,066
Management /Confidential Salaries	\$ 1,247	\$ 914,476
Employee Benefits	\$ 3,311	\$ 2,427,392
Books and Supplies	\$ 460	\$ 337,231
Services and Operating	\$ 1,644	\$ 1,205,567
Capital outlay	\$ 660	\$ 483,888
Other Outgo	\$ -	\$ -
Total Expenditures	\$ 14,421	10,573,842
Transfers Out and Other		\$ 1,180,841
Total Uses/Expenses	\$ \$16,032	11,754,683



- Salary Categories have been updated to reflect additional management hires (Director of Maintenance and Operations) since the Adopted Budget and confidential non-GUCE employee salaries
- Increased Capital Outlay expenditures reflects ESSER Funding utilized on the HMS Heat Mitigation project

ADDITIONAL FUNDS OPERATED BY THE DISTRICT

See All Funds Excel Report for revenue/expenditure details.

Fund 12 Child Development Fund

This fund is used to account for the proceeds from specific revenue sources, which by law, are restricted to the financing of preschool and afterschool programs. In Gravenstein District, the revenue sources for this fund come from the fees from the Beyond the Bell program, and interest earned on the funds. Expenditures from this fund may be made only for Beyond the Bell program purposes. The expenditures can be for administrative costs, for child development activities, for facilities and for the repair, maintenance, and replacement of equipment used in the program. While it is expected that the program will be self-sustaining this year, staff has projected the need for a contribution to the Beyond the Bell program to account for the possibility of returning to distance learning.

Current Year Projected Ending Fund Balance: **\$ 7,892**

Fund 13 Cafeteria Special Reserve Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), grants and Interest.

The District operates a food service program for all of the District's schools. The District uses Santa Rosa City Schools to deliver meals daily at the cost of \$1.50 for Breakfast, \$3.00 for Lunch, and \$.75 for Snack.

For the 2021-22 school, District Administration transitioned to be a Summer Seamless Feeding Option meal program allowing to claim all Breakfast and Lunch meals served as fully reimbursable. To date, the district has served over 42,000 meals to students. This is an incredible achievement by site staff to introduce a brand new breakfast program and increased lunch service to get as many meals served to students. While it is expected that the program will be self-sustaining this year, staff has projected the need for a contribution to the cafeteria program to account for the possibility of returning to distance learning.

Below is the history of General Fund contributions to Fund 13:

2019-20 = \$19,766

2020-21 = \$39,532

2021-22 = \$36,918

Current Year Projected Ending Fund Balance: **\$ 9,606**

Fund 14 Deferred Maintenance Fund

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repair to district facilities or replacements of building components. The 2021-22 school year included a yearly \$19,507 transfer from LCFE revenue. The budgeted contribution of \$25,171.00 has been removed due to the decrease in Deferred Maintenance activities and increase of Capital Projects.

Current Year Projected Ending Fund Balance: **\$ 17,069**

Fund 17 Special Reserve (other than capital projects)

These assigned funds are supplemental to the State required reserve of 4% in the General Fund. This special fund can only be accumulated or transferred to another fund for any reason and are considered an extension of the General Fund's unrestricted balance. The balance in this fund is available to cover unexpected costs that arise at short notice; such as Special Education placement resulting in increased contribution and or additional unexpected transportation expenses.

There can be no expenditures from this fund. The only income is through a transfer from the General Fund or from interest earned on the fund.

Current Year Projected Ending Fund Balance: **\$ 547,013**

Fund 20 Special Reserves for Postemployment Benefits Fund

This Special Reserve for Postemployment Benefits Fund may be used to separately account for the amounts the District has earmarked for the future cost of retiree benefits but have not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. As Governmental Accounting Standards Board (GASB) is implemented, it may be required to place these funds into an irrevocable trust. This would be accounted for in Fund 71. The District will be notified, if this requirement changes.

The most recent Actuarial study was Board approved on 01/14/2020 with a valuation date of 7/1/2017. The board made a decision to fund the Unfunded Accrued Liability at \$785,711 based on the earlier Actuarial report dated 7/1/2013, and a transfer was done to accomplish that. The Fund 20 balance does not meet the "Unfunded Accrued Liability of \$690,439" and since the fund is not an irrevocable trust, accounting standards do not attribute this funding to covering a portion of this liability.

Current Year Projected Ending Fund Balance: **\$ 866,604**

Fund 25 Capital Facilities Fund

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers. A Developer Fee Justification Study was completed in the 2018-19 school year. A new Developer Fee Justification Study survey was commissioned this year with an estimated completion date of June 2022. Findings from this study will allow the District to raise the fees currently charged from the 1.42 per sq. ft. level. Additional, the study will come with an enrollment survey which will help the District plan for universal TK expansion.

Current Year Projected Ending Fund Balance: **\$ 168,902**

Fund 35 County School Facilities Fund

This fund is established to receive apportionments from the State facilities funds which are authorized by the State Allocation Board for new construction and modernization projects previously completed. The principal revenues for this fund are from State School Facilities Apportionments, Interest, and transfers in from other funds. The District is expecting an allocation from the Office of Public School Construction (OPSC) based on the construction that was completed in 2018. Disbursement is based on state bond sales and the District's priority placement as determined by OPSC.

Current Year Projected Ending Fund Balance: **\$8**

Fund 40 Special Reserve Fund for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay projects. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations including Phase III Modernization and the Hillcrest Improvement Project.

In 2020-21, the District made a \$1.7 million transfer from the General Fund to Fund 40 to pay for the Heat Mitigation Project, a Williams Act requirement. The District completed Phase I construction related to this requirement in the July and August 2021 months. Currently, the District is in the initial stages of construction on a new Administrative Wing to be housed on the Hillcrest Middle School site.

Current Year Projected Ending Fund Balance: **\$ 1.00**

Other Notes

A draft of 2020-21 Audit was submitted to the district on 12/03/21 with findings. These findings will negatively restate the 2020-21 ending fund balance for the General Fund (Fund 01) and positively restate the ending fund balances for Funds 12 Beyond the Bell, Fund 13 Cafeteria, Fund 08 Student Body, and Fund 25 Developer Fees. These restatements will affect the 2021-21 beginning fund balances for these funds. All adjustments will be included at in the 2nd Interim Report. For further information concerning these findings, please see the 2020-21 Audit presented at the 1/11/22 Board Meeting.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14th, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Katie Anderson Telephone: 707-823-7008
Title: CBO E-mail: kanderson@grav.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

	Year 1 -- First Interim -- 2021-22			Year 2 -- Projection -- 2022-23			Year 3 -- Projection -- 2023-24		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)			5.07%			2.48%			3.11%
Effective Deficit Factor			0.00%			0.00%			0.00%
		(33.95+414.58+280.33) =	728.86		(37.83+ 426.66+ 281.30) =	745.79		(42.68+428.44+281.31) =	752.42
ADA for LCFF purposes (current or prior year)		Prior (District) Current (Charter)	733.22		Current (District & Charter)	745.79		Current (District & Charter)	752.42
Revenue									
1 Local Control Funding Formula	6,629,056	-	6,629,056	6,902,523	-	6,902,523	7,382,884	-	7,382,884
2 Basic Aid Supplement	950,000	-	950,000	950,000	-	950,000	950,000	-	950,000
3 Special Ed. Taxes	-	31,280	31,280	-	31,280	31,280	-	31,280	31,280
4 EPA	449,565	-	449,565	459,152	-	459,152	419,844	-	419,844
5 Transfer to Fund 14	(19,507)	-	(19,507)	(19,507)	-	(19,507)	(19,507)	-	(19,507)
6 Federal Revenues	-	604,628	604,628	-	144,305	144,305	-	181,751	181,751
7 State Revenues	129,075	721,706	850,781	128,994	46,018	175,012	131,292	46,628	177,920
8 STRS On Behalf Revenue (7690)	-	394,418	394,418	-	394,418	394,418	-	394,418	394,418
9 Local Revenues	209,350	109,506	318,856	209,350	109,506	318,856	209,350	109,506	318,856
10 Special Education	-	93,802	93,802	-	93,802	93,802	-	93,802	93,802
Total Revenue	8,347,539	1,955,340	10,302,879	8,630,512	819,329	9,449,841	9,073,863	857,385	9,931,248
Expenditures									
14 Certificated Salaries	4,333,996	375,722	4,709,718	4,399,006	381,358	4,780,364	4,464,991	351,358	4,816,349
15 Classified Salaries	1,160,219	249,827	1,410,046	1,188,644	264,948	1,453,592	1,217,766	244,948	1,462,714
16 Employee Benefits -- Statutory	242,105	37,546	279,651	204,508	29,577	234,085	206,284	23,852	230,136
17 STRS/PERS On Behalf Payment (7690)	-	394,418	394,418	-	394,418	394,418	-	394,418	394,418
18 Employee Benefits -- STRS	715,584	72,645	788,229	840,210	72,839	913,049	852,813	67,109	919,923
19 Employee Benefits -- PERS	253,319	66,344	319,663	310,236	69,151	379,388	330,015	66,381	396,395
20 Emp & Retiree Benefits- H & W	572,717	72,714	645,431	572,717	72,714	645,431	572,717	72,725	645,442
21 Books and Supplies	133,368	203,863	337,231	134,702	205,902	340,603	136,049	207,961	344,009
22 Services, Other Operating Expenses	695,122	510,445	1,205,567	702,073	570,549	1,272,623	709,094	576,255	1,285,349
23 Capital Outlay	43,455	440,433	483,888	39,400	-	39,400	39,400	-	39,400
24 Other Outgo	-	-	-	-	-	-	-	-	-
Total Expenditures	8,149,885	2,423,957	10,573,842	8,391,497	2,056,956	10,448,453	8,529,129	2,005,007	10,534,135
Excess (Deficiency)	197,654	(468,617)	(270,963)	239,015	(1,237,627)	(998,612)	544,734	(1,147,622)	(602,888)
29 Transfer In	1,086,400	15,523	1,101,923	1,086,400	-	1,086,400	1,086,400	-	1,086,400
30 Transfers Out	(1,180,841)	-	(1,180,841)	(1,180,841)	-	(1,180,841)	(1,180,841)	-	(1,180,841)
31 Other Sources	-	-	-	-	-	-	-	-	-
32 Other Uses (enter as negative)	-	-	-	-	-	-	-	-	-
33 Contributions to restricted programs	(689,890)	689,890	-	(689,890)	689,890	-	(689,890)	689,890	-
Total Transfers/Other Uses	(784,331)	705,413	(78,918)	(784,331)	689,890	(94,441)	(784,331)	689,890	(94,441)
Net Increase (Decrease)	(586,677)	236,796	(349,881)	(545,316)	(547,737)	(1,093,053)	(239,597)	(457,732)	(697,329)
Fund Balance									
38 Beginning Balance	7,424,161	1,256,001	8,680,162	6,837,484	1,492,797	8,330,281	6,292,168	945,060	7,237,228
39 Audit Adjustment(s)	-	-	-	-	-	-	-	-	-
Net Ending Balance	6,837,484	1,492,797	8,330,281	6,292,168	945,060	7,237,228	6,052,572	487,328	6,539,900
Components of Ending Balance:		2021-22			2022-23			2023-24	
42 Revolving Cash (nonspendable)	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
43 Restricted: Prepaid Expenditures	2,270	-	2,270	-	-	-	-	-	-
44 Restricted	-	1,492,797	1,492,797	-	945,060	945,060	-	487,328	487,328
45 Textbook Adoptions Multi Year	350,000	-	350,000	350,000	-	350,000	350,000	-	350,000
47 Facilities Master Plan Approved Projects	250,000	-	250,000	250,000	-	250,000	250,000	-	250,000
47 STRS & PERS Increases 2 Years	110,000	-	110,000	110,000	-	110,000	110,000	-	110,000
48 Reserve for Enrichments 5 Years	1,500,000	-	1,500,000	1,500,000	-	1,500,000	1,500,000	-	1,500,000
49 Lesser of 2 M or 30% Rainy Day Reserve	2,000,000	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-	2,000,000
50 Reserve for Econ.Uncert. (unassigned)	470,187	-	470,187	465,172	-	465,172	468,599	-	468,599
51 Unassigned/Unappropriated Amount	2,154,027	-	2,154,027	1,615,997	-	1,615,997	1,372,972	-	1,372,972
Net Ending Balance	6,837,484	1,492,797	8,330,281	6,292,168	945,060	7,237,228	6,052,572	487,328	6,539,900
District EUR %		4%			4%			4%	
District Reserve for Economic Uncertainties:		470,187			465,172			468,599	
STRS rate		16.92%			19.10%			19.10%	
PERS rate		22.910%			26.10%			27.10%	

Assumptions: Multi-Year Budget Projection

	2021-22	2022-23	2023-24
Revenue	1st Interim	Year 2 - Projection	Year 3 - Projection
Revenue Sources			
1 COLAs used	5.07%	2.48%	3.11%
3 Unduplicated Count %	District = 34.29% Charters = 35.92%	District = 33.33% Charters = 35.92%	District = 34.09% Charters = 35.92%
4 District Funded ADA	38.5 (Prior Year)	37.83 (Current Year)	42.68 (Current Year)
5 Charter funded ADA	694.92 (Current Year)	707.96 (Current Year)	709.74 (Current Year)
6 COE funded ADA	0.91	0.00	0.00
7 Deferred Maintenance to Fund 14 (8091)	19,507.00	19,507.00	19,507.00
8 Property Taxes % inc/dec	Based on P-1	Use P-1 from 21/22 + 1.5%	Use P-1 from 21/22 + 1.5%
9 Basic Aid Supplemental Funding	950,000 (50% of conservative current year estimates)	950,000 (50% of conservative 21/22 estimates)	950,000 (50% of conservative 21/22 estimates)
10 Federal	Estimated: \$486k in ESSER I, II & III, \$73k Special Education, \$41k Title I, \$9k Title II, 10k Title IV	Remove ESSER, Add RS 3216, 3217, Flat Title Funding to 21/22	Remove RS 3216, 3217. Add RS 3218, 3219. Flat Title Funding to 21/22
11 Other State - Unrestricted	\$13K MBG, \$113K Lottery	\$13.7K MBG, \$115K Lottery	\$14.7K MBG, \$116K Lottery
12 Other State - Restricted	\$45K lottery, \$394K STRS on-behalf, \$93k Special Ed, 221K ELO, 190K EEBG	Remove ELO, Remove EEBG, \$46K Lottery	Same as 2021-22, \$47K Lottery
13 Local	\$203K interest, \$3K RESIG safety dollars, \$7K Special Ed. funding, \$35k GPA Funding/Field Trip Donations	Same as 2021-22	Same as 2021-22
Expenditures			
Certificated Salaries			
14 Staffing (FTEs)	45.15 FTE Cert, 4 FTE Admin	45.15 FTE Cert, 4 FTE Admin	45.15 FTE Cert, 4 FTE Admin
15 Step & Column Costs	Matches Position Control	1.5% increase over PY	1.5% increase over PY
16 Other Adjustments	-	-	Remove Jumpstart Costs
Classified Salaries			
17 Staffing (FTEs) includes vacancies	31.1 FTE, 5 Admin/Confidential	31.1 FTE, 5 Admin/Confidential	31.1 FTE, 5 Admin/Confidential
18 Step & Column Costs	Matches Position Control	2.5% increase over PY	2.5% increase over PY
19 Other Adjustments	-	-	Remove Jumpstart Costs
Employee Benefits			
20 Statutory Benefits (Fixed)	STRS 16.92% PERS 22.91%, SUI .05%, OASDI 7.65%, WC 1.03%	STRS 19.10% PERS 26.10%, SUI .05%, OASDI 7.65%, WC 1.03%	STRS 19.1% PERS 27.1%, SUI .05%, OASDI 7.65%, WC 1.03%
21 Health & Welfare Benefits	Includes retiree benefits	Includes retiree benefits	Includes retiree benefits
22 Books and Supplies	1% increase over PY less 1x expenditures	1% increase over PY	1% increase over PY
23 Services, Other Oper Exp	1% increase over PY less 1x expenditures	1% increase over PY, EEBG 55k	1% increase over PY, EEBG 55k
24 Special Education	projected enrollment	projected enrollment	projected enrollment
25 Non-Public School	\$0	\$0	\$0
26 Other Spl. Ed Services	\$290K	\$290K	\$290K
27 SCOE K-22 Placement	1 SCOE Pre-schooler	-	-
28 Transportation	Transportation costs 150\$K	Transportation costs 150\$K	Transportation costs 150\$K
29 Capital Outlay	43K Equipment improvements	39K Equipment improvements	25K Equipment improvements
Other Outgo	Indirect and transfer a apportionment to JPA	Indirect and transfer a apportionment to JPA	Indirect and transfer a apportionment to JPA
Transfers In (provide detail)	\$542,400 Fund 03 & \$544,000 Fund 04	\$542,400 Fund 03 & \$544,000 Fund 04	\$542,400 Fund 03 & \$544,000 Fund 04
Transfers (Out)	\$542,400 Fund 03, \$544,000 Fund 04, \$42,000 Fund 12, \$36,918 Fund 13	\$542,400 Fund 03, \$544,000 Fund 04, \$42,000 Fund 12, \$36,918 Fund 13	\$542,400 Fund 03, \$544,000 Fund 04, \$42,000 Fund 12, \$36,918 Fund 13
Other Uses	0	0	0
Contribution	RRM \$325K, Spl. Ed. \$364K	RRM \$325K, Spl. Ed. \$364K	RRM \$325K, Spl. Ed. \$364K

Acronyms:

COLA : Cost of Living Adjustment	FTE : Full Time Employee	PERS : Public Employees Retirement System	SUI - State Unemployment Insurance
COE : County Office of Education	GPA : Gravenstein Parent Association	SCOE : Sonoma County Office of Education	RRM : Routine Restricted Maintainance
ELO : Extended Learning Opportunities	JPA : Joint Powers Authority	STRS : State Teacher's Retirement System	RS : SACS Resource Code
EEBG : Educator Effectiveness Block Grant	OASDI : Old Age Survivor's Disability Insurance	Spl. Ed. : Special Education	
	ESSER : Elementary and Seconary Schools Emergency Relief Funds		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,009,114.00	3.53%	8,292,168.00	5.32%	8,733,221.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	129,075.00	-0.06%	128,994.00	1.78%	131,292.00
4. Other Local Revenues	8600-8799	209,350.00	0.00%	209,350.00	0.00%	209,350.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,086,400.00	0.00%	1,086,400.00	0.00%	1,086,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(689,890.00)	0.00%	(689,890.00)	0.00%	(689,890.00)
6. Total (Sum lines A1 thru A5c)		8,744,049.00	3.24%	9,027,022.00	4.91%	9,470,373.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,333,996.00		4,399,006.00
b. Step & Column Adjustment				65,010.00		65,985.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,333,996.00	1.50%	4,399,006.00	1.50%	4,464,991.00
2. Classified Salaries						
a. Base Salaries				1,160,219.00		1,188,644.00
b. Step & Column Adjustment				28,425.00		29,122.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,160,219.00	2.45%	1,188,644.00	2.45%	1,217,766.00
3. Employee Benefits	3000-3999	1,783,725.00	8.07%	1,927,671.00	1.77%	1,961,829.00
4. Books and Supplies	4000-4999	133,368.00	1.00%	134,702.00	1.00%	136,049.00
5. Services and Other Operating Expenditures	5000-5999	695,122.00	1.00%	702,073.00	1.00%	709,094.00
6. Capital Outlay	6000-6999	43,455.00	-9.33%	39,400.00	0.00%	39,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,180,841.00	0.00%	1,180,841.00	0.00%	1,180,841.00
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)		9,330,726.00	2.59%	9,572,337.00	1.44%	9,709,970.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(586,677.00)		(545,315.00)		(239,597.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,424,161.00		6,837,484.00		6,292,169.00
2. Ending Fund Balance (Sum lines C and D1)		6,837,484.00		6,292,169.00		6,052,572.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,270.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,210,000.00		4,210,000.00		4,210,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	470,187.00		465,172.00		468,599.00
2. Unassigned/Unappropriated	9790	2,154,027.00		1,615,997.00		1,372,973.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,837,484.00		6,292,169.00		6,052,572.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	470,187.00		465,172.00		468,599.00
c. Unassigned/Unappropriated	9790	2,154,027.00		1,615,997.00		1,372,973.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,624,214.00		2,081,169.00		1,841,572.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	31,280.00	0.00%	31,280.00	0.00%	31,280.00
2. Federal Revenues	8100-8299	604,628.00	-76.13%	144,305.00	25.95%	181,751.00
3. Other State Revenues	8300-8599	1,116,124.00	-60.54%	440,436.00	0.14%	441,046.00
4. Other Local Revenues	8600-8799	203,308.00	0.00%	203,308.00	0.00%	203,308.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,523.00	-100.00%	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	689,890.00	0.00%	689,890.00	0.00%	689,890.00
6. Total (Sum lines A1 thru A5c)		2,660,753.00	-43.28%	1,509,219.00	2.52%	1,547,275.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				375,722.00		381,358.00
b. Step & Column Adjustment				5,636.00		(30,000.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	375,722.00	1.50%	381,358.00	-7.87%	351,358.00
2. Classified Salaries						
a. Base Salaries				249,827.00		264,948.00
b. Step & Column Adjustment				15,121.00		(20,000.00)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	249,827.00	6.05%	264,948.00	-7.55%	244,948.00
3. Employee Benefits	3000-3999	643,667.00	-1.47%	634,199.00	-1.53%	624,485.00
4. Books and Supplies	4000-4999	203,863.00	1.00%	205,902.00	1.00%	207,961.00
5. Services and Other Operating Expenditures	5000-5999	510,445.00	11.77%	570,549.00	1.00%	576,255.00
6. Capital Outlay	6000-6999	440,433.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,423,957.00	-15.14%	2,056,956.00	-2.53%	2,005,007.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		236,796.00		(547,737.00)		(457,732.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,256,001.00		1,492,797.00		945,060.00
2. Ending Fund Balance (Sum lines C and D1)		1,492,797.00		945,060.00		487,328.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,492,797.00		945,060.00		487,328.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,492,797.00		945,060.00		487,328.00
(Line D3f must agree with line D2)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,040,394.00	3.52%	8,323,448.00	5.30%	8,764,501.00
2. Federal Revenues	8100-8299	604,628.00	-76.13%	144,305.00	25.95%	181,751.00
3. Other State Revenues	8300-8599	1,245,199.00	-54.27%	569,430.00	0.51%	572,338.00
4. Other Local Revenues	8600-8799	412,658.00	0.00%	412,658.00	0.00%	412,658.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,101,923.00	-1.41%	1,086,400.00	0.00%	1,086,400.00
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)		11,404,802.00	-7.62%	10,536,241.00	4.57%	11,017,648.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,709,718.00		4,780,364.00
b. Step & Column Adjustment				70,646.00		35,985.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,709,718.00	1.50%	4,780,364.00	0.75%	4,816,349.00
2. Classified Salaries						
a. Base Salaries				1,410,046.00		1,453,592.00
b. Step & Column Adjustment				43,546.00		9,122.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,410,046.00	3.09%	1,453,592.00	0.63%	1,462,714.00
3. Employee Benefits	3000-3999	2,427,392.00	5.54%	2,561,870.00	0.95%	2,586,314.00
4. Books and Supplies	4000-4999	337,231.00	1.00%	340,604.00	1.00%	344,010.00
5. Services and Other Operating Expenditures	5000-5999	1,205,567.00	5.56%	1,272,622.00	1.00%	1,285,349.00
6. Capital Outlay	6000-6999	483,888.00	-91.86%	39,400.00	0.00%	39,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,180,841.00	0.00%	1,180,841.00	0.00%	1,180,841.00
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)		11,754,683.00	-1.07%	11,629,293.00	0.74%	11,714,977.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(349,881.00)		(1,093,052.00)		(697,329.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,680,162.00		8,330,281.00		7,237,229.00
2. Ending Fund Balance (Sum lines C and D1)		8,330,281.00		7,237,229.00		6,539,900.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,270.00		1,000.00		1,000.00
b. Restricted	9740	1,492,797.00		945,060.00		487,328.00
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	4,210,000.00		4,210,000.00		4,210,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	470,187.00		465,172.00		468,599.00
2. Unassigned/Unappropriated	9790	2,154,027.00		1,615,997.00		1,372,973.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,330,281.00		7,237,229.00		6,539,900.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	470,187.00		465,172.00		468,599.00
c. Unassigned/Unappropriated	9790	2,154,027.00		1,615,997.00		1,372,973.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,624,214.00		2,081,169.00		1,841,572.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.32%		17.90%		15.72%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		733.22		745.79		747.57
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,754,683.00		11,629,293.00		11,714,977.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,754,683.00		11,629,293.00		11,714,977.00
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)		470,187.32		465,171.72		468,599.08
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)		470,187.32		465,171.72		468,599.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	39.50	33.95	
	Charter School	700.83	694.91	
	Total ADA	740.33	728.86	-1.5%
1st Subsequent Year (2022-23)	District Regular	39.50	37.83	
	Charter School	700.83	707.96	
	Total ADA	740.33	745.79	0.7%
2nd Subsequent Year (2023-24)	District Regular	39.50	37.83	
	Charter School	700.83	709.74	
	Total ADA	740.33	747.57	1.0%

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 budget adoption 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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	35	35		
Charter School	728	726		
Total Enrollment	763	761	-0.3%	Met
1st Subsequent Year (2022-23)				
District Regular	43	39		
Charter School	728	745		
Total Enrollment	771	784	1.7%	Met
2nd Subsequent Year (2023-24)				
District Regular	43	39		
Charter School	728	747		
Total Enrollment	771	786	1.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	36	35	
Charter School	685	722	
Total ADA/Enrollment	721	757	95.2%
Second Prior Year (2019-20)			
District Regular	40	43	
Charter School	696	725	
Total ADA/Enrollment	736	768	95.8%
First Prior Year (2020-21)			
District Regular	40	35	
Charter School	696	721	
Total ADA/Enrollment	736	756	97.4%
Historical Average Ratio:			96.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.6%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	34	35		
Charter School	695	726		
Total ADA/Enrollment	729	761	95.8%	Met
1st Subsequent Year (2022-23)				
District Regular	38	39		
Charter School	708	745		
Total ADA/Enrollment	746	784	95.2%	Met
2nd Subsequent Year (2023-24)				
District Regular	38	39		
Charter School	710	747		
Total ADA/Enrollment	748	786	95.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	7,154,648.00	8,028,621.00	12.2%	Not Met
1st Subsequent Year (2022-23)	7,313,468.00	8,373,448.00	14.5%	Not Met
2nd Subsequent Year (2023-24)	7,513,373.00	8,814,501.00	17.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The District is including a portion of Basic Aid Supplemental (\$950,000) in its 1st Interim projections that were not included in the Adopted Budget.

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)	5,879,380.37	6,788,517.47	86.6%
Second Prior Year (2019-20)	6,850,729.74	8,014,240.28	85.5%
First Prior Year (2020-21)	7,321,359.83	7,891,172.19	92.8%
Historical Average Ratio:			88.3%

	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):	84.3% to 92.3%	84.3% to 92.3%	84.3% to 92.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	7,277,940.00	8,149,885.00	89.3%	Met
1st Subsequent Year (2022-23)	7,515,321.00	8,391,496.00	89.6%	Met
2nd Subsequent Year (2023-24)	7,644,586.00	8,529,129.00	89.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	264,142.00	604,628.00	128.9%	Yes
1st Subsequent Year (2022-23)	264,142.00	144,305.00	-45.4%	Yes
2nd Subsequent Year (2023-24)	115,275.00	181,751.00	57.7%	Yes

Explanation:
(required if Yes)

At budget, the District recognized the remaining 50% allocation of resources 7425 and 7426 as state funding instead of in 3216, 3217, 3218, and 3219, which underprojected Federal resources at the adopted budget. In the subsequent years, the district is recognizing that miss-appropriated revenue in resources 3216, 3217, 3218, and 3219 in the years it plans to spend the revenue. The District also spent all of its ESSER allocation faster than anticipated at Adopted budget, and is anticipating the receipt of all remaining ESSER funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	1,009,505.00	1,245,199.00	23.3%	Yes
1st Subsequent Year (2022-23)	552,184.00	569,430.00	3.1%	No
2nd Subsequent Year (2023-24)	552,184.00	572,338.00	3.6%	No

Explanation:
(required if Yes)

The increase in 2021-22 from Adopted Budget to 1st interim is the inclusion of Educator Effectiveness Block Grant funding of \$190,244 and increased lottery funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	328,058.00	412,658.00	25.8%	Yes
1st Subsequent Year (2022-23)	328,058.00	412,658.00	25.8%	Yes
2nd Subsequent Year (2023-24)	328,058.00	412,658.00	25.8%	Yes

Explanation:
(required if Yes)

The Gravenstein Parent Association has agreed to fund .1475 FTE of a certificated staff to provide zero hour PE. Additional increases are field trip donations not budgeted.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	304,630.00	337,231.00	10.7%	Yes
1st Subsequent Year (2022-23)	308,706.00	340,604.00	10.3%	Yes
2nd Subsequent Year (2023-24)	275,595.00	344,010.00	24.8%	Yes

Explanation:
(required if Yes)

As teachers returned to their classrooms after an 18 month break, more supplies were requested than initially budgeted.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	1,171,285.00	1,205,567.00	2.9%	No
1st Subsequent Year (2022-23)	1,188,509.00	1,272,622.00	7.1%	Yes
2nd Subsequent Year (2023-24)	717,999.00	1,285,349.00	79.0%	Yes

Explanation:
(required if Yes)

Educator effectiveness grant expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	1,601,705.00	2,262,485.00	41.3%	Not Met
1st Subsequent Year (2022-23)	1,144,384.00	1,126,393.00	-1.6%	Met
2nd Subsequent Year (2023-24)	995,517.00	1,166,747.00	17.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	1,475,915.00	1,542,798.00	4.5%	Met
1st Subsequent Year (2022-23)	1,497,215.00	1,613,226.00	7.7%	Not Met
2nd Subsequent Year (2023-24)	993,594.00	1,629,359.00	64.0%	Not Met

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

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

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

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

At budget, the District recognized the remaining 50% allocation of resources 7425 and 7426 as state funding instead of in 3216, 3217, 3218, and 3219, which underprojected Federal resources at the adopted budget. In the subsequent years, the district is recognizing that miss-appropriated revenue in resources 3216, 3217, 3218, and 3219 in the years it plans to spend the revenue. The District also spent all of its ESSER allocation faster than anticipated at Adopted budget, and is anticipating the receipt of all remaining ESSER funding.

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

The increase in 2021-22 from Adopted Budget to 1st interim is the inclusion of Educator Effectiveness Block Grant funding of \$190,244 and increased lottery funding.

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

The Gravenstein Parent Association has agreed to fund .1475 FTE of a certificated staff to provide zero hour PE. Additional increases are field trip donations not budgeted.

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

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

As teachers returned to their classrooms after an 18 month break, more supplies were requested than initially budgeted.

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

Educator effectiveness grant expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	324,647.28	325,370.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		325,334.88	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	22.3%	17.9%	15.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.4%	6.0%	5.2%

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)	(586,677.00)	9,330,726.00	6.3%	Met
1st Subsequent Year (2022-23)	(545,315.00)	9,572,337.00	5.7%	Met
2nd Subsequent Year (2023-24)	(239,597.00)	9,709,970.00	2.5%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Services for transportation increased since adopted budget. Those services are planned to st

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2021-22)		8,330,281.00	Met
1st Subsequent Year (2022-23)		7,237,229.00	Met
2nd Subsequent Year (2023-24)		6,539,900.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)		7,965,718.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	729	746	748
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	11,754,683.00	11,629,293.00	11,714,977.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,754,683.00	11,629,293.00	11,714,977.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	470,187.32	465,171.72	468,599.08
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	470,187.32	465,171.72	468,599.08

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)	470,187.00	465,172.00	468,599.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,154,027.00	1,615,997.00	1,372,973.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
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)	2,624,214.00	2,081,169.00	1,841,572.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.32%	17.90%	15.72%
District's Reserve Standard (Section 10B, Line 7):	470,187.32	465,171.72	468,599.08
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

Basic Aid Supplemental funding will be utilized for salary and benefits of staff hired for the ENRICH! program. This program provides enrichments such as art, dance, music, science, physical education, drama, maker lab, yearbook spanish, and creative writing. If BAS funding were not received, the district would use reserve assignments. f

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(841,527.00)	(689,890.00)	-18.0%	(151,637.00)	Not Met
1st Subsequent Year (2022-23)	(842,053.00)	(689,890.00)	-18.1%	(152,163.00)	Not Met
2nd Subsequent Year (2023-24)	(265,379.00)	(689,890.00)	160.0%	424,511.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	1,086,400.00	1,101,923.00	1.4%	15,523.00	Met
1st Subsequent Year (2022-23)	0.00	1,086,400.00	New	1,086,400.00	Not Met
2nd Subsequent Year (2023-24)	0.00	1,086,400.00	New	1,086,400.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	1,281,012.00	1,180,841.00	-7.8%	(100,171.00)	Not Met
1st Subsequent Year (2022-23)	44,937.00	1,180,841.00	2527.8%	1,135,904.00	Not Met
2nd Subsequent Year (2023-24)	44,937.00	1,180,841.00	2527.8%	1,135,904.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions represent special education costs and the required contribution to routine restricted maintenance for all years. These contributions are ongoing.

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

Explanation:
(required if NOT met)

Transfers in represent the funds transferred out to funds 03 and 04, which are returned when pulling into sacs. Funds 03 and 04 will have on-going deficit spending due to staffing costs and will require on-going contributions. Deficit spending can not be reduced without board authorization to reduce staff size.

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

Explanation:
(required if NOT met)

Transfers out represent support of funds 03, 04, 12, 13, and 14. Funds 03 and 04 require transfers in, but are transferred out to fund 01 once pulled into sacs. The transfer to funds 12 & 13 are planned in the event the fund can not support its operations for each fiscal year.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	22	Fund 51 - Bond Interest and Redemption	OB 74**	5,902,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				5,902,000

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	374,379	388,196	396,542	408,233
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments:	374,379	388,196	396,542	408,233
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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)

GOB payments is made from Fund 51.

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	690,439.00	690,439.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	690,439.00	690,439.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Estimated
Jun 30, 2019	

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2021-22)	240,793.00	240,793.00
1st Subsequent Year (2022-23)	240,793.00	240,793.00
2nd Subsequent Year (2023-24)	240,793.00	240,793.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

d. Number of retirees receiving OPEB benefits

Current Year (2021-22)	1	1
1st Subsequent Year (2022-23)	0	0
2nd Subsequent Year (2023-24)	0	0

4. Comments:

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

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

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

No

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

n/a

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

n/a

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	49.9	49.2	49.2	49.2

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

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

50,923

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
497,856	502,835	507,863

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	32.0	31.1	31.1	31.1

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

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

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:
 4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

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 Budget Adoption

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	6.0	9.0	9.0	9.0

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,754,683.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	601,891.00
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	103,455.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,180,841.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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)				1,284,296.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	27,530.00
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)				9,896,026.00

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)*		729.58
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,564.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	9,213,409.59	12,503.95
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)	9,213,409.59	12,503.95
B. Required effort (Line A.2 times 90%)	8,292,068.63	11,253.56
C. Current year expenditures (Line I.E and Line II.B)	9,896,026.00	13,564.00
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) 297,361.00
- 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) 8,249,795.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.60%

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)	493,533.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,430.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	22,873.86
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)	520,836.86
9. Carry-Forward Adjustment (Part IV, Line F)	4,927.87
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	525,764.73

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,173,192.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	698,194.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	547,002.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	56,664.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	285,739.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	31,725.00
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)	612,511.14
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)	337,046.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	104,485.00
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)	9,846,558.14

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) 5.29%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19) 5.34%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>520,836.86</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>46,329.48</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.71%) times Part III, Line B19); zero if negative	<u>4,927.87</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.71%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>4,927.87</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>4,927.87</u>

Approved indirect cost rate: 5.71%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,135,141.00	8,066,031.00	1,711,471.34	8,009,114.00	(56,917.00)	-0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	121,150.00	121,150.00	20,978.64	129,075.00	7,925.00	6.5%
4) Other Local Revenue		8600-8799	209,350.00	209,350.00	15,435.86	209,350.00	0.00	0.0%
5) TOTAL, REVENUES			7,465,641.00	8,396,531.00	1,747,885.84	8,347,539.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,333,173.00	4,346,685.00	1,211,683.73	4,333,996.00	12,689.00	0.3%
2) Classified Salaries		2000-2999	1,077,911.00	1,114,598.00	296,878.30	1,160,219.00	(45,621.00)	-4.1%
3) Employee Benefits		3000-3999	1,859,966.00	1,888,145.00	500,745.96	1,783,725.00	104,420.00	5.5%
4) Books and Supplies		4000-4999	201,643.00	167,304.00	59,923.99	133,368.00	33,936.00	20.3%
5) Services and Other Operating Expenditures		5000-5999	620,141.00	638,889.00	141,015.77	695,122.00	(56,233.00)	-8.8%
6) Capital Outlay		6000-6999	43,455.00	43,455.00	0.00	43,455.00	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			8,136,289.00	8,199,076.00	2,210,247.75	8,149,885.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(670,648.00)	197,455.00	(462,361.91)	197,654.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,086,400.00	1,086,400.00	0.00	1,086,400.00	0.00	0.0%
b) Transfers Out		7600-7629	1,281,012.00	1,281,012.00	0.00	1,180,841.00	100,171.00	7.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(841,527.00)	(841,527.00)	0.00	(689,890.00)	151,637.00	-18.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,036,139.00)	(1,036,139.00)	0.00	(784,331.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,706,787.00)	(838,684.00)	(462,361.91)	(586,677.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,817,474.00	7,424,161.00		7,424,161.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,817,474.00	7,424,161.00		7,424,161.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,817,474.00	7,424,161.00		7,424,161.00		
2) Ending Balance, June 30 (E + F1e)			3,110,687.00	6,585,477.00		6,837,484.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		2,270.00		
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	2,500,000.00	4,210,000.00		4,210,000.00		
Reserve for ENRICH	0000	9780	500,000.00					
Lesser of 2M or 30% Rainy Day Reser	0000	9780	2,000,000.00					
Textbook Adoption	0000	9780		350,000.00				
Facilities Master Plan	0000	9780		250,000.00				
STRS & PERS Increases	0000	9780		110,000.00				
Reserve for ENRICH!	0000	9780		1,500,000.00				
Lesser of 2M or 30% Rainy Day Reser	0000	9780		2,000,000.00				
Textbook Adoption	0000	9780				350,000.00		
Facilities Master Plan Approved Projec	0000	9780				250,000.00		
STRS & PERS Increases	0000	9780				110,000.00		
Reserve for ENRICH!	0000	9780				1,500,000.00		
Lesser of 2M or 30% Rainy Day Reser	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		470,187.00		
Unassigned/Unappropriated Amount		9790	610,687.00	2,375,477.00		2,154,027.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,314,058.00	4,264,058.00	1,528,598.00	4,217,741.00	(46,317.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	598,144.00	579,034.00	144,799.00	449,565.00	(129,469.00)	-22.4%
State Aid - Prior Years		8019	0.00	0.00	37,502.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	18,266.00	18,266.00	0.00	17,797.00	(469.00)	-2.6%
Timber Yield Tax		8022	2,300.00	2,300.00	0.00	1,700.00	(600.00)	-26.1%
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	3,120,747.00	3,120,747.00	572.34	3,240,089.00	119,342.00	3.8%
Unsecured Roll Taxes		8042	101,133.00	101,133.00	0.00	101,729.00	596.00	0.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,154,648.00	8,085,538.00	1,711,471.34	8,028,621.00	(56,917.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,507.00)	(19,507.00)	0.00	(19,507.00)	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			7,135,141.00	8,066,031.00	1,711,471.34	8,009,114.00	(56,917.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	13,408.00	13,408.00	0.00	13,218.00	(190.00)	-1.4%
Lottery - Unrestricted and Instructional Materials		8560	105,125.00	105,125.00	20,978.64	113,240.00	8,115.00	7.7%
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	2,617.00	2,617.00	0.00	2,617.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			121,150.00	121,150.00	20,978.64	129,075.00	7,925.00	6.5%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	168,000.00	168,000.00	12,648.24	168,000.00	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	2,075.00	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	41,350.00	41,350.00	712.62	41,350.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			209,350.00	209,350.00	15,435.86	209,350.00	0.00	0.0%
TOTAL, REVENUES			7,465,641.00	8,396,531.00	1,747,885.84	8,347,539.00	(48,992.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,786,144.00	3,872,114.00	1,056,988.50	3,863,525.00	8,589.00	0.2%
Certificated Pupil Support Salaries		1200	114,051.00	41,593.00	10,170.63	37,293.00	4,300.00	10.3%
Certificated Supervisors' and Administrators' Salaries		1300	432,978.00	432,978.00	144,524.60	433,178.00	(200.00)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,333,173.00	4,346,685.00	1,211,683.73	4,333,996.00	12,689.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	430,585.00	467,272.00	121,307.05	498,957.00	(31,685.00)	-6.8%
Classified Support Salaries		2200	180,628.00	180,628.00	36,617.49	140,995.00	39,633.00	21.9%
Classified Supervisors' and Administrators' Salaries		2300	112,089.00	112,089.00	37,696.00	113,089.00	(1,000.00)	-0.9%
Clerical, Technical and Office Salaries		2400	260,518.00	260,518.00	76,117.23	274,634.00	(14,116.00)	-5.4%
Other Classified Salaries		2900	94,091.00	94,091.00	25,140.53	132,544.00	(38,453.00)	-40.9%
TOTAL, CLASSIFIED SALARIES			1,077,911.00	1,114,598.00	296,878.30	1,160,219.00	(45,621.00)	-4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	688,635.00	696,203.00	200,354.40	715,584.00	(19,381.00)	-2.8%
PERS		3201-3202	222,095.00	235,575.00	66,260.26	253,319.00	(17,744.00)	-7.5%
OASDI/Medicare/Alternative		3301-3302	148,882.00	152,112.00	40,814.82	154,802.00	(2,690.00)	-1.8%
Health and Welfare Benefits		3401-3402	681,848.00	685,087.00	169,250.91	572,717.00	112,370.00	16.4%
Unemployment Insurance		3501-3502	63,956.00	63,397.00	7,144.38	25,889.00	37,508.00	59.2%
Workers' Compensation		3601-3602	54,550.00	55,771.00	16,921.19	61,414.00	(5,643.00)	-10.1%
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			1,859,966.00	1,888,145.00	500,745.96	1,783,725.00	104,420.00	5.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	31,184.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	600.00	600.00	0.00	200.00	400.00	66.7%
Materials and Supplies		4300	99,158.00	110,361.00	51,069.07	100,285.00	10,076.00	9.1%
Noncapitalized Equipment		4400	70,701.00	56,343.00	8,854.92	32,883.00	23,460.00	41.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			201,643.00	167,304.00	59,923.99	133,368.00	33,936.00	20.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	79,387.00	79,387.00	16,998.69	140,645.00	(61,258.00)	-77.2%
Travel and Conferences		5200	14,268.00	15,778.00	3,508.81	13,788.00	1,990.00	12.6%
Dues and Memberships		5300	11,016.00	11,041.00	7,886.40	11,341.00	(300.00)	-2.7%
Insurance		5400-5450	106,125.00	106,125.00	0.00	106,125.00	0.00	0.0%
Operations and Housekeeping Services		5500	84,027.00	79,972.00	8,663.26	88,197.00	(8,225.00)	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,210.00	41,760.00	11,192.34	32,980.00	8,780.00	21.0%
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	283,088.00	291,741.00	90,450.14	288,161.00	3,580.00	1.2%
Communications		5900	12,020.00	13,085.00	2,316.13	13,885.00	(800.00)	-6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			620,141.00	638,889.00	141,015.77	695,122.00	(56,233.00)	-8.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	43,455.00	43,455.00	0.00	43,455.00	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			43,455.00	43,455.00	0.00	43,455.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,136,289.00	8,199,076.00	2,210,247.75	8,149,885.00	49,191.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,086,400.00	1,086,400.00	0.00	1,086,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,086,400.00	1,086,400.00	0.00	1,086,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	117,000.00	117,000.00	0.00	42,000.00	75,000.00	64.1%
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	36,918.00	36,918.00	0.00	36,918.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,127,094.00	1,127,094.00	0.00	1,101,923.00	25,171.00	2.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,281,012.00	1,281,012.00	0.00	1,180,841.00	100,171.00	7.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(841,527.00)	(841,527.00)	0.00	(689,890.00)	151,637.00	-18.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(841,527.00)	(841,527.00)	0.00	(689,890.00)	151,637.00	-18.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,036,139.00)	(1,036,139.00)	0.00	(784,331.00)	251,808.00	-24.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	31,280.00	31,280.00	1,252.00	31,280.00	0.00	0.0%
2) Federal Revenue		8100-8299	264,142.00	541,625.00	(5,260.00)	604,628.00	63,003.00	11.6%
3) Other State Revenue		8300-8599	888,355.00	888,354.00	161,488.59	1,116,124.00	227,770.00	25.6%
4) Other Local Revenue		8600-8799	118,708.00	118,708.00	74,533.00	203,308.00	84,600.00	71.3%
5) TOTAL, REVENUES			1,302,485.00	1,579,967.00	232,013.59	1,955,340.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	401,995.00	328,018.00	130,660.73	375,722.00	(47,704.00)	-14.5%
2) Classified Salaries		2000-2999	215,262.00	293,486.00	95,139.64	249,827.00	43,659.00	14.9%
3) Employee Benefits		3000-3999	567,925.00	638,314.00	72,915.20	643,667.00	(5,353.00)	-0.8%
4) Books and Supplies		4000-4999	102,987.00	151,935.00	87,659.44	203,863.00	(51,928.00)	-34.2%
5) Services and Other Operating Expenditures		5000-5999	551,144.00	342,530.00	46,970.08	510,445.00	(167,915.00)	-49.0%
6) Capital Outlay		6000-6999	0.00	440,433.00	388,887.22	440,433.00	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			1,839,313.00	2,194,716.00	822,232.31	2,423,957.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(536,828.00)	(614,749.00)	(590,218.72)	(468,617.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,523.00	15,523.00	0.00	15,523.00	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	841,527.00	686,540.00	0.00	689,890.00	3,350.00	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			857,050.00	702,063.00	0.00	705,413.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			320,222.00	87,314.00	(590,218.72)	236,796.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	736,432.00	1,256,001.00		1,256,001.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			736,432.00	1,256,001.00		1,256,001.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			736,432.00	1,256,001.00		1,256,001.00		
2) Ending Balance, June 30 (E + F1e)			1,056,654.00	1,343,315.00		1,492,797.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,056,654.00	1,373,453.00		1,492,797.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(30,138.00)		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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	31,280.00	31,280.00	1,252.00	31,280.00	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			31,280.00	31,280.00	1,252.00	31,280.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	73,046.00	73,046.00	(81,941.00)	73,046.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,018.00	3,018.00	(4,999.00)	3,018.00	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	41,035.00	41,035.00	10,423.00	41,035.00	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	9,253.00	9,253.00	0.00	9,253.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	127,790.00	405,273.00	68,757.00	468,276.00	63,003.00	15.5%
TOTAL, FEDERAL REVENUE			264,142.00	541,625.00	(5,260.00)	604,628.00	63,003.00	11.6%
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 Materis		8560	34,342.00	34,342.00	22,910.59	45,158.00	10,816.00	31.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	854,013.00	854,012.00	138,578.00	1,070,966.00	216,954.00	25.4%
TOTAL, OTHER STATE REVENUE			888,355.00	888,354.00	161,488.59	1,116,124.00	227,770.00	25.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	24,906.00	24,906.00	7,342.00	109,506.00	84,600.00	339.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	93,802.00	93,802.00	67,191.00	93,802.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,708.00	118,708.00	74,533.00	203,308.00	84,600.00	71.3%
TOTAL, REVENUES			1,302,485.00	1,579,967.00	232,013.59	1,955,340.00	375,373.00	23.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	330,499.00	172,264.00	84,162.16	227,073.00	(54,809.00)	-31.8%
Certificated Pupil Support Salaries		1200	64,545.00	142,803.00	38,182.45	135,698.00	7,105.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,951.00	12,951.00	8,316.12	12,951.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			401,995.00	328,018.00	130,660.73	375,722.00	(47,704.00)	-14.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	58,231.00	33,054.00	16,892.81	39,862.00	(6,808.00)	-20.6%
Classified Support Salaries		2200	88,728.00	188,701.00	55,068.14	136,268.00	52,433.00	27.8%
Classified Supervisors' and Administrators' Salaries		2300	68,303.00	70,555.00	20,715.05	70,555.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	1,176.00	2,463.64	1,642.00	(466.00)	-39.6%
Other Classified Salaries		2900	0.00	0.00	0.00	1,500.00	(1,500.00)	New
TOTAL, CLASSIFIED SALARIES			215,262.00	293,486.00	95,139.64	249,827.00	43,659.00	14.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	461,240.00	467,713.00	19,210.17	467,063.00	650.00	0.1%
PERS		3201-3202	48,235.00	72,635.00	18,064.94	66,344.00	6,291.00	8.7%
OASDI/Medicare/Alternative		3301-3302	22,198.00	31,403.00	9,175.86	26,469.00	4,934.00	15.7%
Health and Welfare Benefits		3401-3402	22,718.00	50,870.00	22,857.19	72,714.00	(21,844.00)	-42.9%
Unemployment Insurance		3501-3502	7,289.00	7,601.00	1,078.03	3,147.00	4,454.00	58.6%
Workers' Compensation		3601-3602	6,245.00	8,092.00	2,529.01	7,930.00	162.00	2.0%
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			567,925.00	638,314.00	72,915.20	643,667.00	(5,353.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	34,342.00	45,892.00	43,864.32	46,592.00	(700.00)	-1.5%
Books and Other Reference Materials		4200	0.00	0.00	200.51	0.00	0.00	0.0%
Materials and Supplies		4300	43,465.00	90,183.00	41,943.12	143,811.00	(53,628.00)	-59.5%
Noncapitalized Equipment		4400	25,180.00	15,860.00	1,651.49	8,060.00	7,800.00	49.2%
Food		4700	0.00	0.00	0.00	5,400.00	(5,400.00)	New
TOTAL, BOOKS AND SUPPLIES			102,987.00	151,935.00	87,659.44	203,863.00	(51,928.00)	-34.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	18,045.00	18,045.00	0.00	18,045.00	0.00	0.0%
Travel and Conferences		5200	9,778.00	9,778.00	695.00	29,778.00	(20,000.00)	-204.5%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,525.00	13,480.00	3,103.95	13,480.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,775.00	9,775.00	0.00	9,775.00	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	511,021.00	291,452.00	43,171.13	439,367.00	(147,915.00)	-50.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			551,144.00	342,530.00	46,970.08	510,445.00	(167,915.00)	-49.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	380,433.00	380,433.00	380,433.00	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	60,000.00	0.00	60,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	8,454.22	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	440,433.00	388,887.22	440,433.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,839,313.00	2,194,716.00	822,232.31	2,423,957.00	(229,241.00)	-10.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	15,523.00	15,523.00	0.00	15,523.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,523.00	15,523.00	0.00	15,523.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	841,527.00	686,540.00	0.00	689,890.00	3,350.00	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			841,527.00	686,540.00	0.00	689,890.00	3,350.00	0.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			857,050.00	702,063.00	0.00	705,413.00	(3,350.00)	0.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	7,166,421.00	8,097,311.00	1,712,723.34	8,040,394.00	(56,917.00)	-0.7%
2) Federal Revenue		8100-8299	264,142.00	541,625.00	(5,260.00)	604,628.00	63,003.00	11.6%
3) Other State Revenue		8300-8599	1,009,505.00	1,009,504.00	182,467.23	1,245,199.00	235,695.00	23.3%
4) Other Local Revenue		8600-8799	328,058.00	328,058.00	89,968.86	412,658.00	84,600.00	25.8%
5) TOTAL, REVENUES			8,768,126.00	9,976,498.00	1,979,899.43	10,302,879.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,735,168.00	4,674,703.00	1,342,344.46	4,709,718.00	(35,015.00)	-0.7%
2) Classified Salaries		2000-2999	1,293,173.00	1,408,084.00	392,017.94	1,410,046.00	(1,962.00)	-0.1%
3) Employee Benefits		3000-3999	2,427,891.00	2,526,459.00	573,661.16	2,427,392.00	99,067.00	3.9%
4) Books and Supplies		4000-4999	304,630.00	319,239.00	147,583.43	337,231.00	(17,992.00)	-5.6%
5) Services and Other Operating Expenditures		5000-5999	1,171,285.00	981,419.00	187,985.85	1,205,567.00	(224,148.00)	-22.8%
6) Capital Outlay		6000-6999	43,455.00	483,888.00	388,887.22	483,888.00	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			9,975,602.00	10,393,792.00	3,032,480.06	10,573,842.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,207,476.00)	(417,294.00)	(1,052,580.63)	(270,963.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,101,923.00	1,101,923.00	0.00	1,101,923.00	0.00	0.0%
b) Transfers Out		7600-7629	1,281,012.00	1,281,012.00	0.00	1,180,841.00	100,171.00	7.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	(154,987.00)	0.00	0.00	154,987.00	100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(179,089.00)	(334,076.00)	0.00	(78,918.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,386,565.00)	(751,370.00)	(1,052,580.63)	(349,881.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,553,906.00	8,680,162.00		8,680,162.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,553,906.00	8,680,162.00		8,680,162.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,553,906.00	8,680,162.00		8,680,162.00		
2) Ending Balance, June 30 (E + F1e)			4,167,341.00	7,928,792.00		8,330,281.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		2,270.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,056,654.00	1,373,453.00		1,492,797.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,500,000.00	4,210,000.00		4,210,000.00		
Reserve for ENRICH	0000	9780	500,000.00					
Lesser of 2M or 30% Rainy Day Reser	0000	9780	2,000,000.00					
Textbook Adoption	0000	9780		350,000.00				
Facilities Master Plan	0000	9780		250,000.00				
STRS & PERS Increases	0000	9780		110,000.00				
Reserve for ENRICH!	0000	9780		1,500,000.00				
Lesser of 2M or 30% Rainy Day Reser	0000	9780		2,000,000.00				
Textbook Adoption	0000	9780				350,000.00		
Facilities Master Plan Approved Projec	0000	9780				250,000.00		
STRS & PERS Increases	0000	9780				110,000.00		
Reserve for ENRICH!	0000	9780				1,500,000.00		
Lesser of 2M or 30% Rainy Day Reser	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		470,187.00		
Unassigned/Unappropriated Amount		9790	610,687.00	2,345,339.00		2,154,027.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,314,058.00	4,264,058.00	1,528,598.00	4,217,741.00	(46,317.00)	-1.1%
Education Protection Account State Aid - Current Year		8012	598,144.00	579,034.00	144,799.00	449,565.00	(129,469.00)	-22.4%
State Aid - Prior Years		8019	0.00	0.00	37,502.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	18,266.00	18,266.00	0.00	17,797.00	(469.00)	-2.6%
Timber Yield Tax		8022	2,300.00	2,300.00	0.00	1,700.00	(600.00)	-26.1%
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	3,120,747.00	3,120,747.00	572.34	3,240,089.00	119,342.00	3.8%
Unsecured Roll Taxes		8042	101,133.00	101,133.00	0.00	101,729.00	596.00	0.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,154,648.00	8,085,538.00	1,711,471.34	8,028,621.00	(56,917.00)	-0.7%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,507.00)	(19,507.00)	0.00	(19,507.00)	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	31,280.00	31,280.00	1,252.00	31,280.00	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			7,166,421.00	8,097,311.00	1,712,723.34	8,040,394.00	(56,917.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	73,046.00	73,046.00	(81,941.00)	73,046.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,018.00	3,018.00	(4,999.00)	3,018.00	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	41,035.00	41,035.00	10,423.00	41,035.00	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	9,253.00	9,253.00	0.00	9,253.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	127,790.00	405,273.00	68,757.00	468,276.00	63,003.00	15.5%
TOTAL, FEDERAL REVENUE			264,142.00	541,625.00	(5,260.00)	604,628.00	63,003.00	11.6%
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	13,408.00	13,408.00	0.00	13,218.00	(190.00)	-1.4%
Lottery - Unrestricted and Instructional Materials		8560	139,467.00	139,467.00	43,889.23	158,398.00	18,931.00	13.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	856,630.00	856,629.00	138,578.00	1,073,583.00	216,954.00	25.3%
TOTAL, OTHER STATE REVENUE			1,009,505.00	1,009,504.00	182,467.23	1,245,199.00	235,695.00	23.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	168,000.00	168,000.00	12,648.24	168,000.00	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	2,075.00	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	66,256.00	66,256.00	8,054.62	150,856.00	84,600.00	127.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	93,802.00	93,802.00	67,191.00	93,802.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			328,058.00	328,058.00	89,968.86	412,658.00	84,600.00	25.8%
TOTAL, REVENUES			8,768,126.00	9,976,498.00	1,979,899.43	10,302,879.00	326,381.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,116,643.00	4,044,378.00	1,141,150.66	4,090,598.00	(46,220.00)	-1.1%
Certificated Pupil Support Salaries		1200	178,596.00	184,396.00	48,353.08	172,991.00	11,405.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	439,929.00	445,929.00	152,840.72	446,129.00	(200.00)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,735,168.00	4,674,703.00	1,342,344.46	4,709,718.00	(35,015.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	488,816.00	500,326.00	138,199.86	538,819.00	(38,493.00)	-7.7%
Classified Support Salaries		2200	269,356.00	369,329.00	91,685.63	277,263.00	92,066.00	24.9%
Classified Supervisors' and Administrators' Salaries		2300	180,392.00	182,644.00	58,411.05	183,644.00	(1,000.00)	-0.5%
Clerical, Technical and Office Salaries		2400	260,518.00	261,694.00	78,580.87	276,276.00	(14,582.00)	-5.6%
Other Classified Salaries		2900	94,091.00	94,091.00	25,140.53	134,044.00	(39,953.00)	-42.5%
TOTAL, CLASSIFIED SALARIES			1,293,173.00	1,408,084.00	392,017.94	1,410,046.00	(1,962.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,149,875.00	1,163,916.00	219,564.57	1,182,647.00	(18,731.00)	-1.6%
PERS		3201-3202	270,330.00	308,210.00	84,325.20	319,663.00	(11,453.00)	-3.7%
OASDI/Medicare/Alternative		3301-3302	171,080.00	183,515.00	49,990.68	181,271.00	2,244.00	1.2%
Health and Welfare Benefits		3401-3402	704,566.00	735,957.00	192,108.10	645,431.00	90,526.00	12.3%
Unemployment Insurance		3501-3502	71,245.00	70,998.00	8,222.41	29,036.00	41,962.00	59.1%
Workers' Compensation		3601-3602	60,795.00	63,863.00	19,450.20	69,344.00	(5,481.00)	-8.6%
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			2,427,891.00	2,526,459.00	573,661.16	2,427,392.00	99,067.00	3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	65,526.00	45,892.00	43,864.32	46,592.00	(700.00)	-1.5%
Books and Other Reference Materials		4200	600.00	600.00	200.51	200.00	400.00	66.7%
Materials and Supplies		4300	142,623.00	200,544.00	93,012.19	244,096.00	(43,552.00)	-21.7%
Noncapitalized Equipment		4400	95,881.00	72,203.00	10,506.41	40,943.00	31,260.00	43.3%
Food		4700	0.00	0.00	0.00	5,400.00	(5,400.00)	New
TOTAL, BOOKS AND SUPPLIES			304,630.00	319,239.00	147,583.43	337,231.00	(17,992.00)	-5.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	97,432.00	97,432.00	16,998.69	158,690.00	(61,258.00)	-62.9%
Travel and Conferences		5200	24,046.00	25,556.00	4,203.81	43,566.00	(18,010.00)	-70.5%
Dues and Memberships		5300	11,016.00	11,041.00	7,886.40	11,341.00	(300.00)	-2.7%
Insurance		5400-5450	106,125.00	106,125.00	0.00	106,125.00	0.00	0.0%
Operations and Housekeeping Services		5500	86,552.00	93,452.00	11,767.21	101,677.00	(8,225.00)	-8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,985.00	51,535.00	11,192.34	42,755.00	8,780.00	17.0%
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	794,109.00	583,193.00	133,621.27	727,528.00	(144,335.00)	-24.7%
Communications		5900	12,020.00	13,085.00	2,316.13	13,885.00	(800.00)	-6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,171,285.00	981,419.00	187,985.85	1,205,567.00	(224,148.00)	-22.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	380,433.00	380,433.00	380,433.00	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	43,455.00	103,455.00	0.00	103,455.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	8,454.22	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,455.00	483,888.00	388,887.22	483,888.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,975,602.00	10,393,792.00	3,032,480.06	10,573,842.00	(180,050.00)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,101,923.00	1,101,923.00	0.00	1,101,923.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,101,923.00	1,101,923.00	0.00	1,101,923.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	117,000.00	117,000.00	0.00	42,000.00	75,000.00	64.1%
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	36,918.00	36,918.00	0.00	36,918.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,127,094.00	1,127,094.00	0.00	1,101,923.00	25,171.00	2.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,281,012.00	1,281,012.00	0.00	1,180,841.00	100,171.00	7.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	(154,987.00)	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	(154,987.00)	0.00	0.00	154,987.00	100.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(179,089.00)	(334,076.00)	0.00	(78,918.00)	(255,158.00)	-76.4%

		2021-22
Resource	Description	Projected Year Totals
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	2,737.00
6266		161,244.00
6300	Lottery: Instructional Materials	112,031.00
6500	Special Education	2,169.00
7311	Classified School Employee Professional De	3,051.00
7425	Expanded Learning Opportunities (ELO) Gra	505,854.00
7426	Expanded Learning Opportunities (ELO) Gra	121,462.00
8150	Ongoing & Major Maintenance Account (RM,	577,572.00
9010	Other Restricted Local	6,677.00
Total, Restricted Balance		1,492,797.00

Gravenstein Union School District
2021-22 1st Interim Report
Presented to Board on December 14th, 2021

		All Funds											
		01	12	13	14	17	20	21	25	35	40		
		General Fund	Child Development	Cafeteria	Deferred Maint	Special Reserve*	Post Employment Benefits*	Bond	Developer Fee	County Schools Facilities Fund	Special Reserve for Capital Facilities	Total	
Beginning Balance		\$ 8,680,162	\$ 413	\$ 218	\$ 48,497	\$ 541,013	\$ 855,104	\$ -	\$ 155,504	\$ 7	\$ 1,796,881	\$ 12,077,799	
Audit Adjustment												\$ -	
Revenues:													
LCFF Sources	8010-8099	\$ 8,040,394	\$ -	\$ -	\$ 19,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,059,901	
Federal Revenue	8100-8299	\$ 604,628	\$ -	\$ 246,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 851,619	
State Revenue	8300-8599	\$ 1,245,199	\$ -	\$ 15,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,260,595	
Local Revenue	8600-8799	\$ 412,658	\$ 302,525	\$ 468	\$ 150	\$ 6,000	\$ 11,500	\$ -	\$ 16,500	\$ 1	\$ 10,000	\$ 759,802	
TOTAL REVENUES		\$ 10,302,879	\$ 302,525	\$ 262,855	\$ 19,657	\$ 6,000	\$ 11,500	\$ -	\$ 16,500	\$ 1	\$ 10,000	\$ 10,931,917	
Expenditures:													
Certificated Salaries	1000	\$ 4,709,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,709,718	
Classified Salaries	2000	\$ 1,410,046	\$ 220,073	\$ 63,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,693,144	
Employee Benefits	3000	\$ 2,427,392	\$ 112,005	\$ 32,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,571,599	
Books and Supplies	4000	\$ 337,231	\$ 4,718	\$ 191,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533,487	
Services and Other Op Ex	5000	\$ 1,205,567	\$ 250	\$ 3,620	\$ 51,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,401	\$ 1,365,923	
Capital Outlay	6000	\$ 483,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,701,479	\$ 2,185,367	
Other Outgo - excluding transfers	7100-7299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,102	\$ -	\$ -	\$ 3,102	
Other Outgo - transfers	7400-7499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	7300	\$ 10,573,842	\$ 337,046	\$ 290,385	\$ 51,085	\$ -	\$ -	\$ -	\$ 3,102	\$ -	\$ 1,806,880	\$ 13,062,340	
Excess of Revenues over Expenditures		\$ (270,963)	\$ (34,521)	\$ (27,530)	\$ (31,428)	\$ 6,000	\$ 11,500	\$ -	\$ 13,398	\$ 1	\$ (1,796,880)	\$ (2,130,423)	
Other Financing Sources/Uses:													
Interfund Transfers													
In		\$ 1,101,923	\$ 42,000	\$ 36,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,180,841	
Out		\$ (1,180,841)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,180,841)	
Other Sources/Uses												\$ -	
Sources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contributions												\$ -	
TOTAL OTHER FINANCING SOURCES/USES		\$ (78,918)	\$ 42,000	\$ 36,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NET INCREASE/DECREASE TO FUND BALANCE		\$ (349,881)	\$ 7,479	\$ 9,388	\$ (31,428)	\$ 6,000	\$ 11,500	\$ -	\$ 13,398	\$ 1	\$ (1,796,880)	\$ (2,130,423)	
Ending Fund Balances		\$ 8,330,281	\$ 7,892	\$ 9,606	\$ 17,069	\$ 547,013	\$ 866,604	\$ -	\$ 168,902	\$ 8	\$ 1	\$ 9,947,376	
Components of Ending Fund Balances													
Nonspendable													
Revolving Cash		\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
Stores		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Prepaid Expenditures		\$ 2,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,270	
All Others		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Restricted		\$ 1,492,797	\$ -	\$ 9,606	\$ -	\$ -	\$ -	\$ -	\$ 168,902	\$ 8	\$ -	\$ 1,671,313	
Committed												\$ -	
Stabilization Arrangements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Commitments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Assigned												\$ -	
Other Assignments		\$ 4,210,000	\$ 7,892	\$ -	\$ 17,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 4,234,962	
Other Assignments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Unassigned/Unappropriated												\$ -	
Reserve for Economic Uncertainties		\$ 470,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,187	
Unassigned/Unappropriated		\$ 2,154,027	\$ -	\$ -	\$ -	\$ 547,013	\$ 866,604	\$ -	\$ -	\$ -	\$ -	\$ 3,567,644	

* per Auditor, considered extensions of the General Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	220.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	252,000.00	302,525.00	3,107.28	302,525.00	0.00	0.0%
5) TOTAL, REVENUES			252,220.00	302,525.00	3,107.28	302,525.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,159.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	168,623.00	218,073.00	52,070.27	220,073.00	(2,000.00)	-0.9%
3) Employee Benefits		3000-3999	96,239.00	120,958.00	26,056.70	112,005.00	8,953.00	7.4%
4) Books and Supplies		4000-4999	5,118.00	3,950.00	2,986.82	4,718.00	(768.00)	-19.4%
5) Services and Other Operating Expenditures		5000-5999	175.00	250.00	74.61	250.00	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			281,314.00	343,231.00	81,188.40	337,046.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(29,094.00)	(40,706.00)	(78,081.12)	(34,521.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	117,000.00	42,000.00	0.00	42,000.00	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			117,000.00	42,000.00	0.00	42,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,906.00	1,294.00	(78,081.12)	7,479.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,110.00	413.00		413.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,110.00	413.00		413.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,110.00	413.00		413.00		
2) Ending Balance, June 30 (E + F1e)			92,016.00	1,707.00		7,892.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	92,016.00	1,707.00		7,892.00		
Beyond the Bell	0000	9780	92,016.00					
Beyond the Bell	0000	9780		1,707.00				
Beyond the Bell	0000	9780				7,892.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	220.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			220.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	(12.47)	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	246,000.00	296,525.00	3,119.75	296,525.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			252,000.00	302,525.00	3,107.28	302,525.00	0.00	0.0%
TOTAL, REVENUES			252,220.00	302,525.00	3,107.28	302,525.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,159.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,159.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	144,810.00	171,010.00	38,415.79	173,010.00	(2,000.00)	-1.2%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,813.00	47,063.00	13,654.48	47,063.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			168,623.00	218,073.00	52,070.27	220,073.00	(2,000.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,023.00	(220.00)	0.00	0.00	(220.00)	100.0%
PERS		3201-3202	34,906.00	52,756.00	11,859.01	47,191.00	5,565.00	10.5%
OASDI/Medicare/Alternative		3301-3302	12,925.00	18,425.00	3,936.12	15,822.00	2,603.00	14.1%
Health and Welfare Benefits		3401-3402	42,520.00	45,485.00	9,421.24	45,485.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,052.00	2,147.00	257.23	1,142.00	1,005.00	46.8%
Workers' Compensation		3601-3602	1,813.00	2,365.00	583.10	2,365.00	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			96,239.00	120,958.00	26,056.70	112,005.00	8,953.00	7.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,118.00	2,950.00	2,813.92	3,718.00	(768.00)	-26.0%
Noncapitalized Equipment		4400	0.00	1,000.00	172.90	1,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,118.00	3,950.00	2,986.82	4,718.00	(768.00)	-19.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	175.00	250.00	74.61	250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			175.00	250.00	74.61	250.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			281,314.00	343,231.00	81,188.40	337,046.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	117,000.00	42,000.00	0.00	42,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			117,000.00	42,000.00	0.00	42,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			117,000.00	42,000.00	0.00	42,000.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,991.00	246,991.00	7,081.42	246,991.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,396.00	15,396.00	499.40	15,396.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,068.00	468.00	252.09	468.00	0.00	0.0%
5) TOTAL, REVENUES			124,455.00	262,855.00	7,832.91	262,855.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,825.00	61,025.00	12,617.63	63,025.00	(2,000.00)	-3.3%
3) Employee Benefits		3000-3999	21,356.00	33,422.00	6,133.43	32,202.00	1,220.00	3.7%
4) Books and Supplies		4000-4999	94,150.00	191,538.00	8,036.15	191,538.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,470.00	3,570.00	1,774.00	3,620.00	(50.00)	-1.4%
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			160,801.00	289,555.00	28,561.21	290,385.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,346.00)	(26,700.00)	(20,728.30)	(27,530.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	36,918.00	36,918.00	0.00	36,918.00	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			36,918.00	36,918.00	0.00	36,918.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			572.00	10,218.00	(20,728.30)	9,388.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	990.00	218.00		218.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			990.00	218.00		218.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			990.00	218.00		218.00		
2) Ending Balance, June 30 (E + F1e)			1,562.00	10,436.00		9,606.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted			1,562.00	10,436.00		9,606.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	57,296.00	237,296.00	7,081.42	237,296.00	0.00	0.0%
Donated Food Commodities		8221	9,695.00	9,695.00	0.00	9,695.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			66,991.00	246,991.00	7,081.42	246,991.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,396.00	15,396.00	499.40	15,396.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,396.00	15,396.00	499.40	15,396.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	51,968.00	368.00	255.69	368.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	(3.60)	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,068.00	468.00	252.09	468.00	0.00	0.0%
TOTAL, REVENUES			124,455.00	262,855.00	7,832.91	262,855.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	42,825.00	61,025.00	12,617.63	63,025.00	(2,000.00)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			42,825.00	61,025.00	12,617.63	63,025.00	(2,000.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,182.00	13,532.00	2,890.70	14,532.00	(1,000.00)	-7.4%
OASDI/Medicare/Alternative		3301-3302	3,278.00	6,083.00	965.26	5,003.00	1,080.00	17.8%
Health and Welfare Benefits		3401-3402	9,935.00	12,485.00	2,073.05	10,985.00	1,500.00	12.0%
Unemployment Insurance		3501-3502	528.00	646.00	63.09	656.00	(10.00)	-1.5%
Workers' Compensation		3601-3602	433.00	676.00	141.33	1,026.00	(350.00)	-51.8%
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			21,356.00	33,422.00	6,133.43	32,202.00	1,220.00	3.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,100.00	1,100.00	32.28	1,100.00	0.00	0.0%
Noncapitalized Equipment		4400	2,150.00	4,538.00	4,379.20	4,538.00	0.00	0.0%
Food		4700	89,900.00	185,900.00	3,624.67	185,900.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			94,150.00	191,538.00	8,036.15	191,538.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	650.00	650.00	30.00	700.00	(50.00)	-7.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,820.00	2,920.00	1,744.00	2,920.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,470.00	3,570.00	1,774.00	3,620.00	(50.00)	-1.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			160,801.00	289,555.00	28,561.21	290,385.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	36,918.00	36,918.00	0.00	36,918.00	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			36,918.00	36,918.00	0.00	36,918.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			36,918.00	36,918.00	0.00	36,918.00		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	9,606.00
Total, Restricted Balance		<u>9,606.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,507.00	19,507.00	0.00	19,507.00	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	150.00	150.00	(3.01)	150.00	0.00	0.0%
5) TOTAL, REVENUES			19,657.00	19,657.00	(3.01)	19,657.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,200.00	51,085.00	48,884.89	51,085.00	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			37,200.00	51,085.00	48,884.89	51,085.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,543.00)	(31,428.00)	(48,887.90)	(31,428.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,171.00	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			25,171.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,628.00	(31,428.00)	(48,887.90)	(31,428.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,709.00	48,497.00		48,497.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,709.00	48,497.00		48,497.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,709.00	48,497.00		48,497.00		
2) Ending Balance, June 30 (E + F1e)			30,337.00	17,069.00		17,069.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		17,069.00		
Deferred Maintenance	0000	9780				17,069.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	30,337.00	17,069.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	19,507.00	19,507.00	0.00	19,507.00	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			19,507.00	19,507.00	0.00	19,507.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	150.00	(3.01)	150.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	(3.01)	150.00	0.00	0.0%
TOTAL, REVENUES			19,657.00	19,657.00	(3.01)	19,657.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	37,200.00	51,085.00	48,884.89	51,085.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,200.00	51,085.00	48,884.89	51,085.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,200.00	51,085.00	48,884.89	51,085.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	25,171.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,171.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,171.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	700.31	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	700.31	6,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	6,000.00	700.31	6,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	700.31	6,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	545,217.00	541,013.00		541,013.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			545,217.00	541,013.00		541,013.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,217.00	541,013.00		541,013.00		
2) Ending Balance, June 30 (E + F1e)			551,217.00	547,013.00		547,013.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		547,013.00		
Special Reserve	0000	9780				547,013.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			551,217.00	547,013.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	700.31	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	700.31	6,000.00	0.00	0.0%
TOTAL, REVENUES			6,000.00	6,000.00	700.31	6,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	11,500.00	1,106.88	11,500.00	0.00	0.0%
5) TOTAL, REVENUES			11,500.00	11,500.00	1,106.88	11,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,500.00	11,500.00	1,106.88	11,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,500.00	11,500.00	1,106.88	11,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	856,482.00	855,104.00		855,104.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			856,482.00	855,104.00		855,104.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			856,482.00	855,104.00		855,104.00		
2) Ending Balance, June 30 (E + F1e)			867,982.00	866,604.00		866,604.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		866,604.00		
OPEB	0000	9780				866,604.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	867,982.00	866,604.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	11,500.00	11,500.00	1,106.88	11,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,500.00	11,500.00	1,106.88	11,500.00	0.00	0.0%
TOTAL, REVENUES			11,500.00	11,500.00	1,106.88	11,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	11,500.00	1,106.88	11,500.00	0.00	0.0%
5) TOTAL, REVENUES			11,500.00	11,500.00	1,106.88	11,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,500.00	11,500.00	1,106.88	11,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,500.00	11,500.00	1,106.88	11,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	856,482.00	855,104.00		855,104.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			856,482.00	855,104.00		855,104.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			856,482.00	855,104.00		855,104.00		
2) Ending Balance, June 30 (E + F1e)			867,982.00	866,604.00		866,604.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		866,604.00		
OPEB	0000	9780				866,604.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			867,982.00	866,604.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	11,500.00	11,500.00	1,106.88	11,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,500.00	11,500.00	1,106.88	11,500.00	0.00	0.0%
TOTAL, REVENUES			11,500.00	11,500.00	1,106.88	11,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,500.00	16,500.00	5,361.57	16,500.00	0.00	0.0%
5) TOTAL, REVENUES			16,500.00	16,500.00	5,361.57	16,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,102.00	3,102.00	0.00	3,102.00	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			3,102.00	3,102.00	0.00	3,102.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,398.00	13,398.00	5,361.57	13,398.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,398.00	13,398.00	5,361.57	13,398.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	157,190.00	155,504.00		155,504.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,190.00	155,504.00		155,504.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,190.00	155,504.00		155,504.00		
2) Ending Balance, June 30 (E + F1e)			170,588.00	168,902.00		168,902.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	167,643.00	165,754.00		165,754.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,148.00		
Capital Facilities	0000	9780				3,148.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,945.00	3,148.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	201.29	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	15,000.00	15,000.00	5,160.28	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%
TOTAL, OTHER LOCAL REVENUE			16,500.00	16,500.00	5,361.57	16,500.00	0.00	0.0%
TOTAL, REVENUES			16,500.00	16,500.00	5,361.57	16,500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	3,102.00	3,102.00	0.00	3,102.00	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)			3,102.00	3,102.00	0.00	3,102.00	0.00	0.0%
TOTAL EXPENDITURES			3,102.00	3,102.00	0.00	3,102.00		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	165,754.00
Total, Restricted Balance		<u>165,754.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	1.00	0.01	1.00	0.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.01	1.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.00	1.00	0.01	1.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	1.00	0.01	1.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7.00	7.00		7.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7.00	7.00		7.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7.00	7.00		7.00		
2) Ending Balance, June 30 (E + F1e)			8.00	8.00		8.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	8.00	8.00		8.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1.00	1.00	0.01	1.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	1.00	0.01	1.00	0.00	0.0%
TOTAL, REVENUES			1.00	1.00	0.01	1.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
7710	State School Facilities Projects	8.00
Total, Restricted Balance		<u>8.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	(343.65)	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	(343.65)	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	105,401.00	9,076.00	105,401.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,701,479.00	788,587.60	1,701,479.00	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	1,806,880.00	797,663.60	1,806,880.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	(1,796,880.00)	(798,007.25)	(1,796,880.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	(1,796,880.00)	(798,007.25)	(1,796,880.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,002,250.00	1,796,881.00		1,796,881.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,002,250.00	1,796,881.00		1,796,881.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,002,250.00	1,796,881.00		1,796,881.00		
2) Ending Balance, June 30 (E + F1e)			2,012,250.00	1.00		1.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1.00		
Capital Facilities	0000	9780				1.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,012,250.00	1.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(343.65)	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	(343.65)	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	(343.65)	10,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	105,401.00	9,076.00	105,401.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	105,401.00	9,076.00	105,401.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,701,479.00	788,587.60	1,701,479.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,701,479.00	788,587.60	1,701,479.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,806,880.00	797,663.60	1,806,880.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,101,923.00	1,180,841.00		
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					42,000.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					36,918.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	1,180,841.00	1,180,841.00		

District Name:
Gravenstein USD #20

ACTUAL AND PROJECTED MONTHLY CASH FLOW
CURRENT FISCAL YEAR - 1st Interim

		Actuals	Actuals	Actuals	Actuals	Actuals													
Object No.		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	Balancing Column	
A.	BEGINNING CASH	8,368,444	8,770,000	9,568,439	9,413,204	7,100,328	6,858,937	8,761,295	8,361,601	7,852,983	7,238,310	7,965,893	7,783,545						
B.	REVENUES																		
	LCFF Sources:																		
	StateAid minus BAS & EAP/transfers	8011-8019 (1,063,788)	1,372,613	291,629	291,629	291,629	291,629	291,629	297,112.00	297,112.00	297,112.00	297,112.00	362,323.00			3,317,741	3,317,741	-	
	LCFF Sources:																		
	BAS	8011 125,020	149,585	199,706	199,706	199,706	76,277									950,000	950,000.00	-	
	LCFF Sources:																		
	EPA	8012		144,799			144,799			(97,098)			257,065			449,565	449,565	-	
	LCFF Sources:																		
	Property Taxes	802x-804x		233	339	58	1,916,419.54	6,604.17	143.17	48.08	#####	46,773.56	163,711.19			3,361,315	3,361,315	(0)	
	Misc	8080-8099	(15,974)	17,226									10,521			11,773	11,773	-	
	Federal Revenue	8100-8299	(86,940)	23,334	29,643	28,703	17,398	199,675.54	25,312.23	3,410.52	10,064.72	29,130.26	324,897.10			604,628	604,628	(0)	
	Other State Revenue	8300-8599	109,635			72,832	95,093	-	41,421.38	-	9,519.36	39,634.10	341,819.78		394,418	1,245,199	1,245,199	(0)	
	Other Local Revenue	8600-8792	39,853	(2,437)	15,467	37,085	31,649		37,085	787.00	30,085		129,948.32			412,658	412,658	(0)	
	Interfund Transfer In	8900-8999											#####			1,101,923	1,101,923	-	
	TOTAL REVENUES	(892,194)	1,543,095	698,703	630,295	635,533	2,721,936	402,052	301,453	249,731	1,592,862	685,705	2,491,215	-	394,418	11,454,803	11,454,802	(1)	
C.	EXPENDITURES																		
	Certificated Salaries	1000-1999	37,460	434,084	441,441	429,359	438,733	423,461	418,697	411,386	412,197	414,957	424,056	423,888			4,709,718	4,709,718	(0)
	Classified Salaries	2000-2999	31,543	91,719	145,194	123,561	140,288	121,063	121,123	121,123	121,123	121,123	124,687	128,738	18,761		1,410,046	1,410,046	0
	Employee Benefits	3000-3999	25,567	168,449	192,076	187,569	192,848	177,629	177,629	177,629	177,629	177,629	184,368	179,741	394,418		2,427,392	2,427,392	(0)
	Books and Supplies	4000-4999	8,652	67,201	47,545	24,185	21,641	24,273	24,273	24,273	22,371	24,273	24,273	24,273			337,231	337,231	(0)
	Svcs/Other Oper Exps	5000-5999	26,852	39,050	55,625	66,460	100,102	73,152	60,025	75,660	128,815	127,297	110,670	282,771			1,146,478	1,146,478	(0)
	Capital Outlay	6000-6999				388,887	6,210						88,791				483,888	483,888	(0)
	Other Outgo	7000-7999											1,180,841				1,180,841	1,180,841	-
	TOTAL EXPENDITURES	130,074	800,505	881,881	1,220,021	899,822	819,578	801,746	810,070	862,134	865,279	868,053	2,309,042	32,972	394,418	11,695,595	11,695,594	(1)	
	CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)																		
	Revolving Cash	9130																	
	Accounts Receivable	9210-9299	(2,292,086)	(130,474)		(2,480)	(846)												
	Due from Other Funds	9310-9319	(2,315)			(276)	(178,317)												
	Stores	932X																	
	Prepaid Expenditures	9330								2,270							2,270	(2,270)	
	TOTAL CHANGES IN ASSETS	(2,294,401)	(130,474)	-	(2,757)	(179,164)	-	-	-	2,270	-	-	-	-		(2,604,525)	-	2,604,525	
	CHANGES IN LIABILITIES: (INCREASE)/DECREASE																		
	Accounts Payable/																		
	Payroll/Due to Govt	9500-9599	758,465	74,625	(27,943)	25,631	(66,730)										764,048	(764,048)	
	Due to Other Funds	9610	2,477			1,700,276	222,995										1,925,749	(1,925,749)	
	Temporary Loans	9615															-	-	
	TRAN Payable	9641															-	-	
	Unearned Revenue	9650-9659	109,635														109,635	(109,635)	
	TOTAL CHANGE IN LIABILITIES	870,577	74,625	(27,943)	1,725,907	156,265	-	-	-	-	-	-	-	-		2,799,431	-	(2,799,431)	
	AUDIT ADJUSTMENT	97x3																	
	NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj	1,423,824	55,849	27,943	(1,723,151)	22,899	-	-	-	(2,270)	-	-	-	-		(194,906)	-	-	
	NET CHANGE IN CASH: INCREASE/(DECREASE)	401,557	798,439	(155,235)	(2,312,877)	(241,391)	1,902,358	(399,695)	(508,618)	(614,673)	727,583	(182,348)	182,173	(32,972)		(435,697)	(240,792)		
F.	ENDING CASH (A + E)	8,770,000	9,568,439	9,413,204	7,100,328	6,858,937	8,761,295	8,361,601	7,852,983	7,238,310	7,965,893	7,783,545	7,965,718						
G.	ENDING CASH, PLUS ACCRUALS															7,530,021			

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	39.50	39.50	38.50	38.50	(1.00)	-3%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	39.50	39.50	38.50	38.50	(1.00)	-3%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.91	0.91	0.91	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.91	0.91	0.91	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	39.50	39.50	39.41	39.41	(0.09)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	700.83	700.83	694.72	694.91	(5.92)	-1%
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)	700.83	700.83	694.72	694.91	(5.92)	-1%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	700.83	700.83	694.72	694.91	(5.92)	-1%

LCFF CALCULATOR	
70714	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
11/14/2021	Projection Date
LEA: Gravenstein Union Elementary	Projection Title: 1st Interim
Created by: Katie Anderson	Email: kanderson@gruv.k12.ca.us
Phone: 707-823-7008 x210	

	PY3	PY2	PY1	CY	CY1	CY2
Gravenstein Union Elementary (70714)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
(1) UNIVERSAL ASSUMPTIONS						
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (%55% population)	50.00%	50.00%	50.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (permitted as calculated by the Department of Finance, DOP)	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%
Statutory COLA	2.71%	3.26%	2.31%	1.70%	2.48%	3.11%
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	3.37%	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)	30.74345708%	16.13801139%	70.06785065%	70.07%	70.07%	70.07%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	30.50770954%	16.08698870%	70.06785065%	70.07%	70.07%	70.07%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(b) PROPERTY TAXES	
A-6 Estimated Property Taxes (excluding RDA)	\$ 3,040,542 \$ 3,201,381 \$ 3,331,162 \$ 3,361,315 \$ 3,411,735 \$ 3,462,911
B-5 Redevelopment Agency Local Revenue	\$ - \$ - \$ - \$ - \$ - \$ -
Less In-Lieu Transfer	\$ (2,869,401) \$ (3,023,200) \$ (3,145,764) \$ (3,180,609) \$ (3,238,676) \$ (3,287,671)
Total Local Revenue	\$ 171,141 \$ 178,181 \$ 185,398 \$ 180,706 \$ 173,059 \$ 175,240

(c) OTHER LCFF ADJUSTMENTS	
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.	
P-2 Miscellaneous Adjustments	\$ - \$ - \$ - \$ - \$ - \$ -
P-5 Minimum State Aid Adjustments	\$ - \$ - \$ - \$ - \$ - \$ -

(d) UNDUPLICATED PUPIL PERCENTAGE	
A1.2/A3.2 District Enrollment (second prior year)	40 38 36
A1.1/A3.1 District Enrollment (first prior year)	38 36 43
A1/A-3 District Enrollment	36 43 35
A2.2/A-4.2 COE Enrollment (second prior year)	7 5 5
A2.1/A-4.1 COE Enrollment (first prior year)	5 5 1
A2/A-4 COE Enrollment	5 1 -
Total Enrollment	41 44 35
B1.2/B-3.2 District Unduplicated Pupil Count (second prior year)	11 14 16
B1.1/B-3.1 District Unduplicated Pupil Count (first prior year)	14 16 13
B1/B-3 District Unduplicated Pupil Count	16 13 9
B2.2/B-4.2 COE Unduplicated Pupil Count (second prior year)	4 3 4
B2.1/B-4.1 COE Unduplicated Pupil Count (first prior year)	3 4 -
B2/B-4 COE Unduplicated Pupil Count	4 - -
Total Unduplicated Pupil Count	20 13 9
3-yr rolling percentage	48.78% 29.55% 25.71% 34.29% 33.33% 38.46%
Single Year Unduplicated Pupil Percentage	39.69% 39.06% 35.00% 29.82% 31.19% 35.40%

(e) AVERAGE DAILY ATTENDANCE (ADA)	
Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding calculation.	
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)	
B1, D-6 Grades TK-3	33.24 38.50 38.50 33.95 37.83 37.83
B2, D-7 Grades 4-6	- - - - -
B3, D-8 Grades 7-8	- - - - -
B4, D-9 Grades 9-12	- - - - -
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)	
E3, D-17 Grades TK-3	1.02 - - - -
E2, D-18 Grades 4-6	0.64 - - - -
E3, D-19 Grades 7-8	1.58 1.60 1.60 - -
E4, D-20 Grades 9-12	- - - - -
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	36.48 40.10 40.10 33.95 37.83 37.83
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)	
F6, E-11 Grades TK-3	1.69 - - - 0.97 - -
F7, E-12 Grades 4-6	1.64 - - - - -
F8, E-13 Grades 7-8	0.96 0.91 0.91 - - -
F9, E-14 Grades 9-12	- - - - -
COUNTY TOTAL	4.29 0.91 0.91 0.97 - -
RATIO: District ADA-to-Enrollment	101.33% 93.26% 114.57% 97.00% 97.00% 97.00%
RATIO: County ADA-to-Enrollment	85.80% 91.00% 0.00% 0.00% 0.00% 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 year ADA for these 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 Grades TK-3	27.01 26.78 - - 26.78 26.78
A-7 Grades 4-6	- - - - -
A-8 Grades 7-8	- - - - -
A-9 Grades 9-12	- - - - -
ADA transfer: Student from Charter to District (cross fiscal year)	
A-11 Grades TK-3	25.47 33.28 - - 33.60 34.56
A-12 Grades 4-6	- - - - -
A-13 Grades 7-8	- - - - -
A-14 Grades 9-12	- - - - -
Difference (if diff. < 0, no adj. to PY ADA)	1.54 (6.50) - - (6.82) (7.78)

(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS	
(a) ALTERNATIVE CALCULATION TOOL	
Only use this section to override the calculated in-lieu of property tax results with a locally determined calculation.	
1. Clear the prepopulated number '1' from the box located to the right	1
2. Local calculation of total in-lieu property taxes	

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)	
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.	
1 Charter Name	Gravenstein Elementary School
Charter ADA by grade span	
Grades K-3	272.14 272.73 278.01 278.90
Grades 4-6	159.89 141.85 148.65 148.54
Grades 7-8	- - - -
Grades 9-12	- - - -
Total ADA	432.03 414.58 426.66 427.44
2 Charter Name	Hillcrest Middle
Charter ADA by grade span	
Grades K-3	- - - -
Grades 4-6	109.52 76.44 91.18 95.06
Grades 7-8	154.28 203.70 190.12 186.24
Grades 9-12	- - - -
Total ADA	263.80 280.14 281.30 281.30

Gravenstein Union Elementary (70714) - 1st Interim

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

- 1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

- 1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Local Property Taxes (w/out RDA)	\$ 3,331,162	\$ 3,361,315	\$ 3,411,735	\$ 3,462,911
District LCFF ADA	41.01	39.47	37.83	37.83
Total Charter LCFF ADA	<u>695.83</u>	<u>694.72</u>	<u>707.96</u>	<u>709.74</u>
Total LCFF ADA	<u>736.84</u>	<u>734.19</u>	<u>745.79</u>	<u>747.57</u>
Property Taxes per ADA	<u>\$ 4,520.88</u>	<u>\$ 4,578.26</u>	<u>\$ 4,574.66</u>	<u>\$ 4,632.22</u>
Funding Method:				
Property Taxes per ADA	\$ 3,145,764	\$ 3,180,609	\$ 3,238,676	\$ 3,287,671
LCFF Funding per ADA	-	-	-	-
Alternative Calculation	-	-	-	-
Certified In-Lieu Taxes	-	-	-	-
In-Lieu of Property Tax Transfer Total	<u>\$ 3,145,764</u>	<u>\$ 3,180,609</u>	<u>\$ 3,238,676</u>	<u>\$ 3,287,671</u>

Prior Year Basic Aid Status *Basic Aid* *Basic Aid* *Basic Aid* *Basic Aid*

1	Gravenstein Elementary School	<u>\$ 1,953,156</u>	<u>\$ 1,898,055</u>	<u>\$ 1,951,824</u>	<u>\$ 1,984,628</u>
	ADA	432.03	414.58	426.66	428.44
	1 In-Lieu at Property tax/ADA	\$ 1,953,156	\$ 1,898,055	\$ 1,951,824	\$ 1,984,628
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 3,564,026	\$ 3,602,140	\$ 3,797,222	\$ 3,931,252
2	Hillcrest Middle	<u>\$ 1,192,608</u>	<u>\$ 1,282,554</u>	<u>\$ 1,286,852</u>	<u>\$ 1,303,043</u>
	ADA	263.80	280.14	281.30	281.30
	1 In-Lieu at Property tax/ADA	\$ 1,192,608	\$ 1,282,554	\$ 1,286,852	\$ 1,303,043
	2 In-Lieu at LCFF Adj Base grant/ADA	\$ 2,098,181	\$ 2,350,849	\$ 2,415,605	\$ 2,489,829

Gravenstein Union Elementary (70714) - 1st Interim		11/14/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$316,733	\$319,431	\$313,762	\$323,522	
Grade Span Adjustment	30,839	33,233	32,647	33,631	
Supplemental Grant	24,330	21,033	21,609	25,286	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	9,509	9,509	9,509	9,509	
Add-ons: Home-to-School Transportation	50,000	50,000	50,000	50,000	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$431,411	\$433,206	\$427,527	\$441,948	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	316,914	316,914	316,914	316,914	
Additional State Aid	88,817	79,330	76,817	62,396	
Total LCFF Entitlement	837,142	829,450	821,258	821,258	
LCFF Entitlement Per ADA	\$ 20,413	\$ 21,015	\$ 21,709	\$ 21,709	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 632,302	\$ 632,302	\$ 632,301	\$ 632,301	
EPA (for LCFF Calculation purposes)	\$ 19,442	\$ 16,442	\$ 15,898	\$ 13,717	
<i>Local Revenue Sources:</i>					
Property Taxes (Object Code 8021 to 8089)	\$ 3,331,162	\$ 3,361,315	\$ 3,411,735	\$ 3,462,911	
In-Lieu of Property Taxes (Object Code 8096)	(3,145,764)	(3,180,609)	(3,238,676)	(3,287,671)	
Property Taxes net of In-Lieu	\$ 185,398	\$ 180,706	\$ 173,059	\$ 175,240	
TOTAL FUNDING	837,142	829,450	821,258	821,258	
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	837,142	829,450	821,258	821,258	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 19,442	\$ 16,442	\$ 15,898	\$ 13,717	
EPA, Current Year (Object Code 8012)	\$ 19,442	\$ 16,442	\$ 15,898	\$ 13,717	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (5,797.00)	\$ (4,937.71)	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 753,303	\$ 748,908	\$ 740,140	\$ 736,463	
Supplemental and Concentration Grant funding in the LCAP year	\$ 24,330	\$ 21,033	\$ 21,609	\$ 25,286	
Percentage to Increase or Improve Services	3.23%	2.81%	2.92%	3.43%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	35	35	39	39	
COE Enrollment	-	-	-	-	
Total Enrollment	35	35	39	39	
Unduplicated Pupil Count	9	12	13	15	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	9	12	13	15	
Rolling %, Supplemental Grant	35.0000%	29.8200%	31.1900%	35.4000%	
Rolling %, Concentration Grant	35.0000%	29.8200%	31.1900%	35.4000%	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	38.50	38.50	33.95	37.83	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	38.50	38.50	33.95	37.83	
NSS	-	-	-	-	
Combined Subtotal	38.50	38.50	33.95	37.83	
Current Year ADA					
Grades TK-3	38.50	33.95	37.83	37.83	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	38.50	33.95	37.83	37.83	
NSS	-	-	-	-	
Combined Subtotal	38.50	33.95	37.83	37.83	
Change in LCFF ADA (excludes NSS ADA)	-	(4.55)	3.88	-	
	No Change	Decline	Increase	No Change	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	38.50	38.50	37.83	37.83	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	38.50	38.50	37.83	37.83	
	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	
NPS, CDS, & COE Operated					
Grades TK-3	-	0.97	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	2.51	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	2.51	0.97	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	38.50	34.92	37.83	37.83	
Grades 4-6	-	-	-	-	
Grades 7-8	2.51	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	41.01	34.92	37.83	37.83	
TOTAL FUNDED ADA					
Grades TK-3	38.50	39.47	37.83	37.83	
Grades 4-6	-	-	-	-	
Grades 7-8	2.51	-	-	-	
Grades 9-12	-	-	-	-	
Total	41.01	39.47	37.83	37.83	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	4.55	-	-	

Gravenstein Union Elementary [20714] - 1st Interim										11/14/2021					v.22.2a					v.22.2a																						
LOCAL CONTROL FUNDING FORMULA										2021-22					2022-23					2023-24																						
LCFF ENTITLEMENT CALCULATION										COLA & Augmentation					Base Grant Proration					Unduplicated Pupil Percentage																						
Calculation Factors										5.07%					0.00%					29.82%																						
										ADA		Base		Grade Span		Supplemental		Concentration		Total		ADA		Base		Grade Span		Supplemental		Concentration		Total										
Grades TK-3										39.47	\$	8,093	\$	842	\$	533	\$	-	\$	373,697	37.83	\$	8,294	\$	863	\$	571	\$	-	\$	368,018	37.83	\$	8,552	\$	889	\$	668	\$	-	\$	382,439
Grades 4-6										-		8,215		490		490		-		-	-		8,419		525		490		-		-	-		8,681		615		615		-		-
Grades 7-8										-		8,458		504		504		-		-	-		8,668		541		541		-		-	-		8,938		633		633		-		-
Grades 9-12										-		9,802		255		600		-		-	-		10,045		261		643		-		-	-		10,357		269		752		-		-
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-	-		-		-		-		-		-	-		-		-		-		-		-
Total Base, Supplemental, and Concentration Grant										\$ 319,431 \$ 33,233 \$ 21,033 \$ - \$ 373,697					\$ 313,762 \$ 32,647 \$ 21,609 \$ - \$ 368,018					\$ 323,522 \$ 33,631 \$ 25,286 \$ - \$ 382,439																						
NSS Allowance										-					-					-																						
TOTAL BASE										39.47 \$ 319,431 \$ 33,233 \$ 21,033 \$ - \$ 373,697					37.83 \$ 313,762 \$ 32,647 \$ 21,609 \$ - \$ 368,018					37.83 \$ 323,522 \$ 33,631 \$ 25,286 \$ - \$ 382,439																						
ADD ONS:																																										
Targeted Instructional Improvement Block Grant										\$ 9,509					\$ 9,509					\$ 9,509																						
Home-to-School Transportation										50,000					50,000					50,000																						
Small School District Bus Replacement Program										-					-					-																						
ECONOMIC RECOVERY TARGET PAYMENT										316,914					316,914					316,914																						
LCFF ENTITLEMENT										\$ 750,120					\$ 744,441					\$ 758,862																						
STATE AID CALCULATION																																										
Miscellaneous Adjustments										-					-					-																						
Adjusted LCFF Entitlement										750,120					744,441					758,862																						
Local Revenue (including RDA)										(180,706)					(173,059)					(175,240)																						
Gross State Aid										\$ 569,414					\$ 571,382					\$ 583,622																						
MINIMUM STATE AID CALCULATION																																										
										12-13 Rate		2021-22 ADA		Minimum State Aid		12-13 Rate		2022-23 ADA		Minimum State Aid		12-13 Rate		2023-24 ADA		Minimum State Aid																
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 4,994.88		39.47		\$ 197,148		\$ 4,994.88		37.83		\$ 188,956		\$ 4,994.88		37.83		\$ 188,956																
2012-13 NSS Allowance (deficit)										-					-					-																						
Minimum State Aid Adjustments																																										
Less Current Year Property Taxes/In-Lieu										(180,706)					(173,059)					(175,240)																						
Subtotal State Aid for Historical RL/Charter General BG										16,442					15,897					13,716																						
Categorical funding from 2012-13 net of fair share reduction										632,302					632,302					632,302																						
Charter School Categorical Block Grant adjusted for ADA										-					-					-																						
Minimum State Aid Guarantee Before Proration Factor										648,744					648,199					646,018																						
Proration Factor										0.00%					0.00%					0.00%																						
Minimum State Aid Guarantee										\$ 648,744					\$ 648,199					\$ 646,018																						
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										\$ 648,744					\$ 648,199					\$ 646,018																						
ADDITIONAL STATE AID (Additional SA)										\$ 79,330					\$ 76,817					\$ 62,396																						
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)										\$ 829,450					\$ 821,258					\$ 821,258																						
Change Over Prior Year										-0.92% (7,692)					-0.99% (8,192)					0.00% -																						
LCFF Entitlement Per ADA										21,015					21,709					21,709																						
Per-ADA Change Over Prior Year										2.95% 602					3.30% 694					0.00% -																						
Basic Aid Status (school districts only)										Basic Aid					Basic Aid					Basic Aid																						
LCFF SOURCES INCLUDING EXCESS TAXES																																										
										Increase		2021-22		2022-23		Increase		2022-23		Increase		2023-24																				
State Aid										0.00%		0		\$ 632,301		0.00%		(1)		\$ 632,301		0.00%		0		\$ 632,301																
Education Protection Account										16,442					15,898					13,717																						
Property Taxes Net of In-Lieu Transfers										-2.53% (4,692)					180,706					-4.23% (7,647)					173,059																	
Charter In-Lieu Taxes										0.00%					-					1.26%					2,181																	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										-0.56% (4,691)					\$ 829,450					-0.92% (7,648)					\$ 821,258																	
										0.00%		-		-		0.00%		-		0.00%		-		-		-																
										0.27%		2,181		\$ 821,258		0.27%		2,181		\$ 821,258																						

LCFF CALCULATOR		
6051742	5 digit District code or 7 digit School code (from the CDS code)	LEA: Gravenstein Elementary
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title: 1st Interim
Charter	Projection Type	Created by: Katie Anderson
11/14/2021	Projection Date	Email: kanderson@grav.k12.ca.us
		Phone: 707-823-7008 x210

Gravenstein Elementary (6051742)	PY3	PY2	PY1	CY	CY1	CY2
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24

(1) UNIVERSAL ASSUMPTIONS						
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%
Statutory COLA	2.71%	3.26%	2.31%	1.70%	2.48%	3.11%
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	3.37%	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)	30.74345708%	16.13801139%	70.06785065%	70.07%	70.07%	70.07%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	30.50770954%	16.08698870%	70.06785065%	70.07%	70.07%	70.07%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year	\$ -					

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF	
NEW CHARTER SCHOOLS	New Charter School Name: <input type="text"/>
	Year that charter starts operation (select from drop down list): 2021-22

(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for in-lieu estimate					
I-4 F-6 / F-7 In-Lieu of Property Tax		1,881,213	1,877,058	1,953,951	1,898,055	1,951,824	1,984,628

(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)	
A-1.2, A-2.2, A-3.2 Enrollment (second prior year)	440 436 469
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)	436 469 451
A-1, A-2, A-3 Enrollment	469 451 434 437 455 457
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)	87 107 108
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)	107 108 120
B-1, B-2, B-3 Unduplicated Pupil Count	108 120 116 118 123 128
	3-yr rolling percentage 3-yr rolling percentage 3-yr rolling percentage 3-yr rolling percentage 3-yr rolling percentage 3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	23.03% 26.61% 26.73% 27.00% 27.03% 28.01%
C-1 Unduplicated Pupil Percentage (%)	22.45% 24.71% 25.41% 26.78% 26.92% 27.35%

(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 school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.						
D-3 Unduplicated Pupil Percentage (%)		39.69%	39.06%	35.92%	35.92%	35.92%
Unduplicated Pupil Percentage: Supplemental Grant		22.45%	24.71%	25.41%	26.78%	26.92%
Unduplicated Pupil Percentage: Concentration Grant		22.45%	24.71%	25.41%	26.78%	26.92%

(d) AVERAGE DAILY ATTENDANCE (ADA)							
Enter P2 Data - Note: Charter School ADA is always funded on Current Year							
B-1 Grades TK-3		277.12	272.14	272.14	272.73	278.01	278.90
B-2 Grades 4-6		171.03	159.89	159.89	141.85	148.65	149.54
B-3 Grades 7-8		-	-	-			
B-4 Grades 9-12		-	-	-			
SUBTOTAL ADA		448.15	432.03	432.03	414.58	426.66	428.44
RATIO: ADA to Enrollment		0.96	0.96	1.00	0.95	0.94	0.94

Gravenstein Elementary (6051742) - 1st Interim		11/14/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$3,346,042	\$3,372,502	\$3,557,299	\$3,683,310	
Grade Span Adjustment	217,984	229,639	239,923	247,942	
Supplemental Grant	181,124	192,930	204,443	215,039	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$3,745,150	\$3,795,071	\$4,001,665	\$4,146,291	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	3,745,150	3,795,071	4,001,665	4,146,291	
LCFF Entitlement Per ADA	\$ 8,669	\$ 9,154	\$ 9,379	\$ 9,678	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,525,907	\$ 1,665,465	\$ 1,810,006	\$ 1,945,489	
EPA (for LCFF Calculation purposes)	\$ 265,292	\$ 231,551	\$ 239,835	\$ 216,174	
Local Revenue Sources:					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,953,951	1,898,055	1,951,824	1,984,628	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	3,745,150	3,795,071	4,001,665	4,146,291	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	3,745,150	3,795,071	4,001,665	4,146,291	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 265,292	\$ 231,551	\$ 239,835	\$ 216,174	
EPA, Current Year (Object Code 8012)	\$ 265,292	\$ 231,551	\$ 239,835	\$ 216,174	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (14,824.00)	\$ (52,811.94)	\$ -	\$ -	
(P-2 less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 3,564,026	\$ 3,602,141	\$ 3,797,222	\$ 3,931,252	
Supplemental and Concentration Grant funding in the LCAP year	\$ 181,124	\$ 192,930	\$ 204,443	\$ 215,039	
Percentage to Increase or Improve Services	5.08%	5.36%	5.38%	5.47%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	434	437	455	457	
COE Enrollment	-	-	-	-	
Total Enrollment	434	437	455	457	
Unduplicated Pupil Count	116	118	123	128	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	116	118	123	128	
Rolling %, Supplemental Grant	25.4100%	26.7800%	26.9200%	27.3500%	
Rolling %, Concentration Grant	25.4100%	26.7800%	26.9200%	27.3500%	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	-	-	-	
NSS	-	-	-	-	
Combined Subtotal	-	-	-	-	
Current Year ADA					
Grades TK-3	272.14	272.73	278.01	278.90	
Grades 4-6	159.89	141.85	148.65	149.54	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	432.03	414.58	426.66	428.44	
NSS	-	-	-	-	
Combined Subtotal	432.03	414.58	426.66	428.44	
Change in LCFF ADA (excludes NSS ADA)	432.03	414.58	426.66	428.44	
	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	272.14	272.73	278.01	278.90	
Grades 4-6	159.89	141.85	148.65	149.54	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	432.03	414.58	426.66	428.44	
	Current	Current	Current	Current	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	272.14	272.73	278.01	278.90	
Grades 4-6	159.89	141.85	148.65	149.54	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	432.03	414.58	426.66	428.44	
TOTAL FUNDED ADA					
Grades TK-3	272.14	272.73	278.01	278.90	
Grades 4-6	159.89	141.85	148.65	149.54	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total	432.03	414.58	426.66	428.44	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	

Gravenstein Elementary (6051742) - 1st Interim										11/14/2021					v.22.2a					v.22.2a																						
LOCAL CONTROL FUNDING FORMULA										2021-22					2022-23					2023-24																						
LCFF ENTITLEMENT CALCULATION										COLA & Augmentation					Base Grant Proration					Unduplicated Pupil Percentage																						
Calculation Factors										5.07%					0.00%					26.78%																						
										ADA		Base		Grade Span		Supplemental		Concentration		Total		ADA		Base		Grade Span		Supplemental		Concentration		Total										
Grades TK-3										272.73	\$	8,093	\$	842	\$	479	\$	-	\$	2,567,360	278.01	\$	8,294	\$	863	\$	493	\$	-	\$	2,682,801	278.90	\$	8,552	\$	889	\$	516	\$	-	\$	2,777,125
Grades 4-6										141.85		8,215		440		-		-		1,227,711	148.65		8,419		453		-		-		1,318,864	149.54		8,681		475		-		-		1,369,166
Grades 7-8										-		8,458		453		-		-		-	-		8,668		467		-		-		-	-		8,938		489		-		-		-
Grades 9-12										-		9,802		255		539		-		-	-		10,045		261		555		-		-	-		10,357		269		581		-		-
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-	-		-		-		-		-		-	-		-		-		-		-		-
Total Base, Supplemental, and Concentration Grant										\$ 3,372,502 \$ 229,639 \$ 192,930 \$ - \$ 3,795,071					\$ 3,557,299 \$ 239,923 \$ 204,443 \$ - \$ 4,001,665					\$ 3,683,310 \$ 247,942 \$ 215,039 \$ - \$ 4,146,291																						
NSS Allowance										-					-					-																						
TOTAL BASE										<u>414.58 \$ 3,372,502 \$ 229,639 \$ 192,930 \$ - \$ 3,795,071</u>					<u>426.66 \$ 3,557,299 \$ 239,923 \$ 204,443 \$ - \$ 4,001,665</u>					<u>428.44 \$ 3,683,310 \$ 247,942 \$ 215,039 \$ - \$ 4,146,291</u>																						
ADD ONS:																																										
Targeted Instructional Improvement Block Grant										\$ -					\$ -					\$ -																						
Home-to-School Transportation										-					-					-																						
Small School District Bus Replacement Program										-					-					-																						
ECONOMIC RECOVERY TARGET PAYMENT										-					-					-																						
LCFF ENTITLEMENT										<u>\$ 3,795,071</u>					<u>\$ 4,001,665</u>					<u>\$ 4,146,291</u>																						
STATE AID CALCULATION																																										
Miscellaneous Adjustments										-					-					-																						
Adjusted LCFF Entitlement										3,795,071					4,001,665					4,146,291																						
Local Revenue (including RDA)										(1,898,055)					(1,951,824)					(1,984,628)																						
Gross State Aid										<u>\$ 1,897,016</u>					<u>\$ 2,049,841</u>					<u>\$ 2,161,663</u>																						
MINIMUM STATE AID CALCULATION																																										
										12-13 Rate		2021-22 ADA		N/A		12-13 Rate		2022-23 ADA		N/A		12-13 Rate		2023-24 ADA		N/A																
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,136.78		414.58		\$ 2,129,606		\$ 5,136.78		426.66		\$ 2,191,659		\$ 5,136.78		428.44		\$ 2,200,802																
2012-13 NSS Allowance (deficit)										-					-					-																						
Minimum State Aid Adjustments										-					-					-																						
Less Current Year Property Taxes/In-Lieu										(1,898,055)					(1,951,824)					(1,984,628)																						
Subtotal State Aid for Historical RL/Charter General BG										231,551					239,835					216,174																						
Categorical funding from 2012-13 net of fair share reduction										-					-					-																						
Charter School Categorical Block Grant adjusted for ADA										443.85		414.58		184,011		443.85		426.66		189,373		443.85		428.44		190,163																
Minimum State Aid Guarantee Before Proration Factor										415,562					429,208					406,337																						
Proration Factor										0.00%					0.00%					0.00%																						
Minimum State Aid Guarantee										<u>\$ 415,562</u>					<u>\$ 429,208</u>					<u>\$ 406,337</u>																						
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																										
LCFF Entitlement										3,795,071					4,001,665					4,146,291																						
Minimum State Aid plus Property Taxes including RDA										2,313,617					2,381,032					2,390,965																						
Offset										-					-					-																						
Minimum State Aid Prior to Offset										415,562					429,208					406,337																						
Total Minimum State Aid with Offset										415,562					429,208					406,337																						
TOTAL STATE AID										<u>\$ 1,897,016</u>					<u>\$ 2,049,841</u>					<u>\$ 2,161,663</u>																						
ADDITIONAL STATE AID (Additional SA)										\$ -					\$ -					\$ -																						
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)										\$ 3,795,071					\$ 4,001,665					\$ 4,146,291																						
Change Over Prior Year										1.33%		49,921		-		5.44%		206,594		-		3.61%		144,626		-		9,678														
LCFF Entitlement Per ADA										-		9,154		-		9,379		-		-		-		-		-																
Per-ADA Change Over Prior Year										5.59%		485		-		2.46%		225		-		3.19%		299		-																
Basic Aid Status (school districts only)										-					-					-																						
LCFF SOURCES INCLUDING EXCESS TAXES																																										
										Increase		2021-22		2022-23		Increase		2022-23		Increase		2023-24																				
State Aid										9.15%		139,558		\$ 1,665,465		8.68%		144,542		\$ 1,810,006		7.49%		135,483		\$ 1,945,489																
Education Protection Account										231,551					239,835					216,174																						
Property Taxes Net of In-Lieu Transfers										-					-					-																						
Charter In-Lieu Taxes										-2.86%		(55,896)		1,898,055		2.83%		53,769		1,951,824		1.68%		32,804		1,984,628																
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										2.23%		83,662		\$ 3,795,071		5.23%		198,311		\$ 4,001,665		4.21%		168,287		\$ 4,146,291																

LCFF CALCULATOR		
6051759	5 digit District code or 7 digit School code (from the CDS code)	LEA: Hillcrest Middle
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)	Projection Title: 1st Interim
Charter	Projection Type	Created by: Katie Anderson
		Email: kanderson@grav.k12.ca.us
11/14/2021	Projection Date	Phone: 707-823-7008 x210

	PY3	PY2	PY1	CY	CY1	CY2
Hillcrest Middle (6051759)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(pre-filled as calculated by the Department of Finance, DOF)</i>	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%
Statutory COLA	2.71%	3.26%	2.31%	1.70%	2.48%	3.11%
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	3.37%	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)	30.74345708%	16.13801139%	70.06785065%	70.07%	70.07%	70.07%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	30.50770954%	16.08698870%	70.06785065%	70.07%	70.07%	70.07%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year	\$ -					

(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

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

I-4 F-6 / F-7 In-Lieu of Property Tax	988,188	1,146,142	1,193,094	1,282,554	1,286,852	1,303,043
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(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	246	250	253			
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	250	253	274			
A-1, A-2, A-3	Enrollment	253	274	284	289	290	290
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	41	59	52			
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	59	52	48			
B-1, B-2, B-3	Unduplicated Pupil Count	52	48	56	82	82	82
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	20.55%	17.52%	19.72%	28.37%	28.28%	28.28%
C-1	Unduplicated Pupil Percentage (%)	20.29%	20.46%	19.24%	21.96%	25.49%	28.31%

(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 school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations

D-3	Unduplicated Pupil Percentage (%)	39.69%	39.06%	35.92%	35.92%	35.92%	35.92%
	Unduplicated Pupil Percentage: Supplemental Grant	20.29%	20.46%	19.24%	21.96%	25.49%	28.31%
	Unduplicated Pupil Percentage: Concentration Grant	20.29%	20.46%	19.24%	21.96%	25.49%	28.31%

(d) AVERAGE DAILY ATTENDANCE (ADA)

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

B-1	Grades TK-3	-	-	-	-	-	-
B-2	Grades 4-6	66.50	109.52	109.52	76.44	91.18	95.06
B-3	Grades 7-8	168.91	154.28	154.28	203.70	190.12	186.24
B-4	Grades 9-12	-	-	-	-	-	-
	SUBTOTAL ADA	235.41	263.80	263.80	280.14	281.30	281.30
	RATIO: ADA to Enrollment	0.93	0.96	0.93	0.97	0.97	0.97

Hillcrest Middle (6051759) - 1st Interim	11/14/2021			
	2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant	\$2,098,181	\$2,350,850	\$2,415,604	\$2,489,829
Grade Span Adjustment	-	-	-	-
Supplemental Grant	80,738	103,250	123,148	140,974
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,178,919	\$2,454,100	\$2,538,752	\$2,630,803
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	2,178,919	2,454,100	2,538,752	2,630,803
LCFF Entitlement Per ADA	\$ 8,260	\$ 8,760	\$ 9,025	\$ 9,352
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 781,359	\$ 969,974	\$ 1,048,481	\$ 1,140,532
EPA (for LCFF Calculation purposes)	\$ 204,466	\$ 201,572	\$ 203,419	\$ 187,228
Local Revenue Sources:				
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,193,094	1,282,554	1,286,852	1,303,043
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	2,178,919	2,454,100	2,538,752	2,630,803
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,178,919	2,454,100	2,538,752	2,630,803
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 204,466	\$ 201,572	\$ 203,419	\$ 187,228
EPA, Current Year (Object Code 8012)	\$ 204,466	\$ 201,572	\$ 203,419	\$ 187,228
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ 713.00	(\$ 2,247.36)	\$ -	\$ -
(P-2 less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 2,098,181	\$ 2,350,850	\$ 2,415,604	\$ 2,489,829
Supplemental and Concentration Grant funding in the LCAP year	\$ 80,738	\$ 103,250	\$ 123,148	\$ 140,974
Percentage to Increase or Improve Services	3.85%	4.39%	5.10%	5.66%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	284	289	290	290
COE Enrollment	-	-	-	-
Total Enrollment	284	289	290	290
Unduplicated Pupil Count	56	82	82	82
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	56	82	82	82
Rolling %, Supplemental Grant	19.2400%	21.9600%	25.4900%	28.3100%
Rolling %, Concentration Grant	19.2400%	21.9600%	25.4900%	28.3100%
SUMMARY OF LCFF ADA				
Prior Year ADA for the Hold Harmless - (net of current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Current Year ADA				
Grades TK-3	-	-	-	-
Grades 4-6	109.52	76.44	91.18	95.06
Grades 7-8	154.28	203.70	190.12	186.24
Grades 9-12	-	-	-	-
LCFF Subtotal	263.80	280.14	281.30	281.30
NSS	-	-	-	-
Combined Subtotal	263.80	280.14	281.30	281.30
Change in LCFF ADA (excludes NSS ADA)	263.80	280.14	281.30	281.30
	Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless				
Grades TK-3	-	-	-	-
Grades 4-6	109.52	76.44	91.18	95.06
Grades 7-8	154.28	203.70	190.12	186.24
Grades 9-12	-	-	-	-
Subtotal	263.80	280.14	281.30	281.30
	Current	Current	Current	Current
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	109.52	76.44	91.18	95.06
Grades 7-8	154.28	203.70	190.12	186.24
Grades 9-12	-	-	-	-
Total Actual ADA	263.80	280.14	281.30	281.30
TOTAL FUNDED ADA				
Grades TK-3	-	-	-	-
Grades 4-6	109.52	76.44	91.18	95.06
Grades 7-8	154.28	203.70	190.12	186.24
Grades 9-12	-	-	-	-
Total	263.80	280.14	281.30	281.30
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-

Hillcrest Middle (6051759) - 1st Interim							11/14/2021							v 22-23							v 22-24																																																																																																																						
LOCAL CONTROL FUNDING FORMULA														2021-22							2022-23							2023-24																																																																																																															
LCFF ENTITLEMENT CALCULATION														2021-22							2022-23							2023-24																																																																																																															
Calculation Factors														COLA & Augmentation							Base Grant Proration							Unduplicated Pupil Percentage																																																																																																															
														5.07%							0.00%							21.96%							21.96%																																																																																																								
														ADA							Base							Grade Span							Supplemental							Concentration							Total																																																																																										
Grades TK-3														-							\$ 8,093							\$ 842							\$ 392							\$ -							\$ -																																																																																										
Grades 4-6														76.44							8,215							361							-							655,535							-							-																																																																																			
Grades 7-8														203.70							8,458							371							-							1,798,565							-							-																																																																																			
Grades 9-12														-							9,802							255							442							-							-							-																																																																																			
Subtract Necessary Small School ADA and Funding														-							-							-							-							-							-							-																																																																																			
Total Base, Supplemental, and Concentration Grant														\$ 2,350,850							\$ -							\$ 103,250							\$ -							\$ 2,454,100							\$ -							\$ 2,454,100																																																																																			
NSS Allowance														-							-							-							-							-							-							-							-																																																																												
TOTAL BASE														280.14							\$ 2,350,850							\$ -							\$ 103,250							\$ -							\$ 2,454,100							\$ -							\$ 2,454,100																																																																												
ADD ONS:																																																																																																																																											
Targeted Instructional Improvement Block Grant																																																																																																																																											
Home-to-School Transportation																																																																																																																																											
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MINIMUM STATE AID CALCULATION																																																																																																																																											
														12-13 Rate							2021-22 ADA							N/A														12-13 Rate							2022-23 ADA							N/A														12-13 Rate							2023-24 ADA							N/A																																																							
2012-13 RL/Charter Gen BG adjusted for ADA														\$ 5,297.80							280.14							\$ 1,484,126							-							\$ 5,297.80							281.30							\$ 1,490,271							-							\$ 5,297.80							281.30							\$ 1,490,271							-																																																
2012-13 NSS Allowance (deficit)																																																																																																																																											
Minimum State Aid Adjustments																																																																																																																																											
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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																					441.79							280.14																					441.79							281.30																					441.79							281.30																					441.79							281.30																											
Minimum State Aid Guarantee Before Proration Factor																												325,335																					327,695																					327,695																					327,695																					327,695																											
Proration Factor																												0.00%																					0.00%																					0.00%																					0.00%																					0.00%																											
Minimum State Aid Guarantee																												\$ 325,335																					\$ 327,695																					\$ 327,695																					\$ 327,695																					\$ 327,695																											
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																																																																																																																											
LCFF Entitlement																												2,454,100																					2,538,752																					2,538,752																					2,538,752																					2,538,752																											
Minimum State Aid plus Property Taxes including RDA																												1,607,889																					1,614,547																					1,614,547																					1,614,547																					1,614,547																											
Offset																												-																					-																					-																					-																					-																											
Minimum State Aid Prior to Offset																												325,335																					327,695																					327,695																					327,695																					327,695																											
Total Minimum State Aid with Offset																												325,335																					327,695																					327,695																					327,695																					327,695																											
TOTAL STATE AID																												\$ 1,171,546																					\$ 1,251,900																					\$ 1,251,900																					\$ 1,251,900																																																
ADDITIONAL STATE AID (Additional SA)																												\$ -																					\$ -																					\$ -																					\$ -																																																
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																												\$ 2,454,100																					\$ 2,538,752																					\$ 2,538,752																					\$ 2,538,752																																																
Change Over Prior Year																					12.63%							275,181							8,760														3.45%							84,652							9,025														3.63%							92,051							9,352																																																
LCFF Entitlement Per ADA																																																																																																																																											
Per-ADA Change Over Prior Year																					6.05%							500																					3.03%							265							-														3.62%							327																																																							
Basic Aid Status (school districts only)																																																																																																																																											
LCFF SOURCES INCLUDING EXCESS TAXES																																																																																																																																											
														Increase							2021-22														Increase							2022-23														Increase							2023-24																																																																												
State Aid														24.14%							188,615							\$ 969,974														8.09%							78,507							\$ 1,048,481														8.78%							92,051							\$ 1,140,532																																																							
Education Protection Account																												201,572																					203,419																					187,228																					187,228																																																
Property Taxes Net of In-Lieu Transfers														0.00%							-							-														0.00%							-							-														0.00%							-							-														0.00%							-							-																											
Charter In-Lieu Taxes														7.50%							89,460							1,282,554														0.34%							4,298							1,286,852														1.26%							16,191							1,303,043																																																							
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)														12.76%							278,075							\$ 2,454,100														3.37%							82,805							\$ 2,538,752														4.26%							108,242							\$ 2,630,803																																																							

BALANCING SPREADSHEET - General Fund

Gravenstein Union (Fund 01, 03, & 04) Report @1st Interim

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Gravenstein
select District name from drop-down

			Budget Year	MYP Year 1	MYP Year 2
LCFF Calculator (COMPLETE THIS FIRST)					
<i>from calculator</i>					
		State Aid	3,267,741	3,490,788	3,919,973
		EPA	449,565	459,152	419,844
		Property Taxes	3,361,315	3,411,735	3,462,911
		In-Lieu of Property Tax	0	0	0
		<i>subtotal</i>	7,078,621	7,361,675	7,802,728
<i>additional items (not in calculator)</i>					
		property tax transfer-spec ed 8097	31,280	31,280	31,280
		basic aid supplemental	950,000	950,000	950,000
		basic aid choice	0	0	0
		prior year , object 8019	0	0	0
		Fund 01, object 8091, LCFF Transfer	-19,507	-19,507	-19,507
		other _____	0	0	0
		prior year amount charter overpaid	0	-	-
		<i>General Fund total</i>	\$8,040,394 ●	\$8,323,448 □	\$8,764,501 ▼
Escape					
	resource	object			
general fund	0000	8011 State Aid + choice + supplemental	4,217,741		
general fund	1400	8012 EPA	449,565		
general fund	0000/1400	8019 Prior year	0		
general fund	0000	802x-804x Property Taxes	3,361,315		
general fund	0000	8091 LCFF transfer	-19,507		
general fund	0000	8096 In-Lieu of Property Tax	0		
		<i>subtotal</i>	8,009,114		
general fund	6500	8097 property tax transfer-special educ	31,280		
		<i>General Fund total</i>	\$8,040,394 ●		
Multi-year Projection					
MYP- general fund		LCFF Sources (8010-8099)	8,040,394	8,323,448	8,764,501
		<i>General Fund total</i>	\$8,040,394 ●	\$8,323,448 □	\$8,764,501 ▼

balanced

balanced

balanced

Criteria & Standard #4A Calculating the District's Projected Change in LCFF Revenue

LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089) Interim Projected Year Totals column

Can be calculated from data provided above.

Total LCFF less object 8096, object 8097 and Fund 01-object 8091	8,028,621	8,311,675	8,752,728
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SACS2021ALL Financial Reporting Software - 2021.2.0
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First Interim
2021-22 Projected Totals
Technical Review Checks

Gravenstein Union Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: District is providing an excel based Cashflow to the county for review.

Checks Completed.

SONOMA COUNTY OFFICE OF EDUCATION

AB 2756 REPORTING REQUIREMENTS

District: Gravenstein Union School District

Please check one:

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: _____
Prepared by: _____
Date: _____ Copy attached
- 2) Report Title: _____
Prepared by: _____
Date: _____ Copy attached
- 3) Report Title: _____
Prepared by: _____
Date: _____ Copy attached

Signature: *Katie Anderson*

Chief Business Official

Date: 12/10/2021

*Please submit this form and any accompanying reports to:
Sarah Lampenfeld, Director, External Fiscal Services
Sonoma County Office of Education*

The Common Message

2021-22 First Interim Report



BASC
Business and Administration
Steering Committee

Writers and Contributors

Topic		
Background	Committee	
Introduction	Committee	
Key Guidance	Mike Simonson, San Diego	Dean West, Orange
Significant Changes Since Budget Adoption	Mike Simonson, San Diego	Dean West, Orange
Independent Study	Janet Riley, Merced	Kate Lane, Marin
Form J-13A	Janet Riley, Merced	
Federal and State Funds (ESSER III)	Priscilla Quinn, Kern	Mary Downey, Sonoma
New Plan Requirements	Josh Schultz, Napa	Shannon Hansen, San Benito
Planning Factors/MYP	Shannon Hansen, San Benito	Janet Riley, Merced
Expanded Learning Opportunities Program	Kate Lane, Marin	Lisa Rico, Tuolumne
LCAP	Josh Schultz, Napa	Nick Schweizer, Sacramento
Reserves / Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Early Childhood Education	Fernie Marroquin, Tulare	Janet Riley, Merced
Summary	Mike Simonson, San Diego	Dean West, Orange

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
Bob Blattner and Associates
Bob Canavan, Federal Management Strategies
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
Michael Hulsizer, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools
National Forest Counties and Schools Coalition
School Services of California
Schools for Sound Finance (SF2)
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

Sonoma County LEAs should read SCOE Biz Bulletin 22-07 dated October 21, 2021. Information included should be used in conjunction with the Common Message in preparation and submission of the 2021-22 First Interim Report.

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to school districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the state Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education (SBE), the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team, as well as our colleagues in education listed in the sources section for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of the Common Message writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs located in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

First Interim 2021-22 Budget Key Guidance

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

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

Significant Changes Since Budget Adoption

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

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

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

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

Independent Study

On June 30, 2021, the statutes that established distance learning in Senate Bill (SB) 98 became inoperative. All of the instructional time and attendance accounting requirements in place prior to fiscal year (FY) 2020-21 are back in effect for FY 2021-22. As in years prior to FY 2020-21, LEAs must meet the requirements of independent study to generate average daily attendance (ADA) for students not scheduled for physical in-person instruction.

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

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

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

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

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

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

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

Additionally, the J-13A process may be used for COVID-19 attendance losses for school sites or classes that only serve students who are individuals with exceptional needs and for students served in community day schools. LEAs may claim apportionment attendance through the provision of independent study for all other COVID-19 related disruptions to in-person learning.

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

Federal and State Funds

Elementary and Secondary School Emergency Relief (ESSER III) Fund

ESSER III Formula Allocations

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

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

ESSER III Fund Frequently Asked Questions

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

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

ESSER III Expenditure Plan FAQs

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

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

Federal Stimulus Reporting

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

ESSER I (3210)	CRF (3220)	GEER (3215)	GF (7420)	ESSER II (3212)	ESSER III (3213/4)								
<p>ESSER III, Resource Codes 3213 and 3214</p> <p>Use of Funds Timeline: March 13, 2020 – September 30, 2024</p> <table border="1"> <thead> <tr> <th>Cycle Name</th> <th>Reporting Period</th> <th>Recipients Reporting Window Open*</th> <th>Final Day to Report*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Cycle Name	Reporting Period	Recipients Reporting Window Open*	Final Day to Report*				
Cycle Name	Reporting Period	Recipients Reporting Window Open*	Final Day to Report*										

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

New Plan Requirements

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

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

Planning Factors for 2021-22 and MYPs

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

Planning Factor	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)			
LCFF COLA	5.07%	2.48%	3.11%
Special Education COLA	4.05%	2.48%	3.11%
Statutory COLA	1.70%	2.48%	3.11%
2020-21 COLA recaptured in 2021-22	2.31%		
Employer Benefit Rates			
CalSTRS	16.92%	19.10%	19.10%
CalPERS-Schools	22.91%	26.10%	27.10%
State Unemployment Insurance	0.50%	0.50%	0.20%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$32.79	\$33.60	\$34.64
9-12 per ADA	\$63.17	\$64.74	\$66.75
Charters			
K-8 per ADA	\$17.21	\$17.64	\$18.19
9-12 per ADA	\$47.84	\$49.03	\$50.55
California State Preschool Program (CSPP)			
Full-day program	\$51.87	\$53.16	\$54.81
Part-day program	\$32.12	\$32.92	\$33.94

Expanded Learning Opportunities Program

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

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

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

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

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

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

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

Local Control Accountability Plan

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

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

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

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

Reserves / Reserve Cap

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

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

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

Early Childhood Education

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

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

preschool, TK and kindergarten teachers. This can be single districts or a consortia of LEAs that apply to cover a particular service area.

Of the remaining funds after the above allocations:

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

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

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

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

Summary

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