

CUTTEN SCHOOL DISTRICT

BOARD MINUTES

February 14th, 2022

6:30 p.m.

- 1.0 **CALL TO ORDER** – The meeting was called to order at 6:33 p.m.
 - 1.1 Board members in attendance, Mary DeWald, Becky Reece, Beth Johnston, Dennis Reinholtsen and Andy Sundquist.

- 2.0 **CONSENT AGENDA**
 - 2.1 Motion by Becky Reece, second by Andy Sundquist to approve the consent agenda, motion carried 4-0.

- 3.0 **VISITOR COMMENTS ON NON-AGENDA ITEMS** – None

- 4.0 **REPORTS**
 - 4.1 Cutten Ridgewood PTA Report – August Deshais reported that the PTA has approved the mid-year audit and budget. Popcorn Tuesdays are happening at both campuses, the PTA is happy to bring a little bit of normalcy back to the schools. As of now the PTA has 65 volunteers for the Annual Carnival, but could use a few more. Founder’s day was Thursday, music and service awards were given out, as well as the display of the Reflections Art contest entries.

 - 4.2 School Site Council Report – August Deshais reported the School Plans for Student Achievement for both schools were approved. The Council created a subcommittee to explore hosting a science fair for students. The Council is also reporting the potholes near Primrose Drive to the County.

 - 4.3 HBTA Report – Amy Chastain reported that Mrs. Watkin’s 1st grade class earned a shaving cream party, which was messy but fun. The 100th day of school was celebrated with 100 Man, the day was a great success and a good way to integrate math. Amy read a letter from the HBTA reflecting on the difficulties and accomplishments of dealing with the COVID-19 pandemic for the past 2 years.

 - 4.4 Enrollment & Attendance Update – Becky MacQuarrie and August Deshais presented a Power Point presentation on enrollment and attendance.

- 5.0 **CORRESPONDENCE** – None

- 6.0 **INFORMATION / POSSIBLE ACTION ITEMS**
 - 6.1 Tentative 22-23 Certificated Staffing Options were presented to the Board, three options were presented: 1-Average Class Sizes-based on current enrollment, 2-Projected enrollment-no combination classes, and 3-Projected enrollment-with combination classes.

 - 6.2 Motion by Becky Reece, second by Beth Johnston to approve the award to Adams Commercial General Contracting, Inc. for \$1,299,000, Cutten Modernization Project. Motion Carried 3-0 with Andy Sundquist abstaining.

CUTTEN ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING AGENDA
March 14, 2022 6:30 pm
Ridgewood Commons
2060 Ridgewood Drive Cutten, CA 95503

1.0 CALL TO ORDER/FLAG SALUTE

2.0 CONSENT AGENDA

- 2.1 Approval of Minutes, February 14, 2022 and March 7, 2022
- 2.2 Approval of Warrants and Payroll
- 2.3 Approval of Contract for Audit with David L Moonie & Co.
- 2.4 District Certification of Corrective Actions for 2020 - 2021 Audit

3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS

The Board reserves the right to limit speakers to three minutes only. The Board may comment, but cannot take action at this time. The Board President may refer the matter to the Superintendent for review, if appropriate.

4.0 REPORTS

- 4.1 Cutten Ridgewood PTA Report
- 4.2 2022 – 2023 New Student Registration Update
- 4.3 Bond Update

5.0 CORRESPONDENCE

- 5.1 Letter from DLM & Co. – Audit 2020-21

6.0 INFORMATION / POSSIBLE ACTION ITEMS

- 6.1 Consider Certification of 2021 -2022 Second Interim Report
- 6.2 Consider Adoption of Resolution 2022 – 05, Intent to Convey an Easement to PG & E, per the requirements of Education Code sections 17556 et seq.
- 6.3 Consider Approval of 1.0 FTE Speech and Language Pathologist Position
- 6.4 Consider Approval of 1.0 FTE Education Specialist Teacher Position
- 6.5 Consider Administration Configuration - Superintendent/Principal Position
- 6.6 Consider Possible Adjustments to Covid – 19 Safety Plan
- 6.7 Acceptance of 2020 – 2021 Independent Financial and Compliance Audit Report
- 6.8 2022 – 23 Medical, Dental and Vision Rates, NCSMIG

7.0 SUPERINTENDENT/PRINCIPAL REPORT

8.0 BOARD MEMBER COMMENTS / COMMUNICATION

9.0 PUBLIC COMMENT ON CLOSED SESSION ITEM

10.0 CLOSED SESSION

With respect to every item of business to be discussed in closed session:

CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)

Agency Negotiator: Dennis Reinholtsen

Unrepresented Employee: Principal

Unrepresented Employee: Superintendent

11.0 RECONVENE TO OPEN SESSION

12.0 ADJOURNMENT

NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at Ridgewood School, 2060 Ridgewood Drive, Eureka.

- 6.3 Business Manager Thor Arwood provided a short summary of the 2022-2023 Governor's Proposed Budget.
- 6.4 Motion by Andy Sundquist, second by Beth Johnston, to approve Resolution 2022-03 Regarding Certificated Reduction in Force (5.6 FTE – Layoff)
- 6.5 Motion by Becky Reece, second by Andy Sundquist, to approve Resolution 2022-04 Regarding Elimination/Reduction of Certain Specially Funded Positions in the Classified Service and Directing Notification of Classified Employees.
- 6.6 Midyear LCAP Update – Becky MacQuarrie and Thor Arwood presented a power point presentation detailing where the district is at currently with the Goals and Actions in the current LCAP.
- 6.7 Becky MacQuarrie provided an update on the district COVID-19 safety plan including updates to group contact tracing and other updated policies from Public Health. There were many public comments regarding the district masking policy. Motion by Andy Sundquist, second by Beth Johnston, to approve the district COVID-19 safety plan with the addition to end required outdoor masking on February 28th. Motion carried 4-0.
- 7.0 **SUPERINTENDENT/PRINCIPAL REPORT** – Becky MacQuarrie reported that there are open positions for Breakfast Aide, Substitute Aides, and Substitute Teachers. There was a Restorative Justice training last week, also a Technology Best Practice workshop through Chico State about incorporating technology from distance learning into the classroom. Phase 3 of the HVAC installation is waiting on PG&E, but BESC is doing everything they can to prepare for it. The district is preparing the bid packet for the Ridgewood bond projects and hope to start work in the Summer. The School Climate team went to a PBIS training at HCOE in January. This is the second year of participation in the program. The 100 day parade went well, and the Positive Paw bucket was filled so the students will have a high flying surprise on Friday. The boy's basketball team took 1st place at the Rio Dell tournament, and consolation at the City Classic tournament. The County Spelling Bee was held online, and a big thank you to the PTA for popcorn day.
- 8.0 **BOARD MEMBER COMMENTS/COMMUNICATIONS** – None
- 9.0 **CLOSED SESSION** – 8:30 p.m.
- 10.0 **RECONVENE TO OPEN SESSION** – 8:50 p.m.
- 11.0 **ADJOURNMENT** – The meeting was adjourned at 8:51 p.m.

Respectfully submitted


Becky MacQuarrie
Secretary to the Board

CUTTEN SCHOOL DISTRICT

BOARD MINUTES

March 7th, 2022

5:30 p.m.

- 1.0 **CALL TO ORDER** – The meeting was called to order at 5:32 p.m.
- 1.1 Board members in attendance, Mary DeWald, Becky Reece, Beth Johnston, Dennis Reinholtsen and Andy Sundquist.
- 2.0 **CONSENT AGENDA**
- 2.1 Item 2.2 of the consent agenda was opened for discussion. With the resignation of the Assistant Principal position the Board requested the Business Manager to bring a cost projection of hiring a principal at Cutten Elementary and making the Superintendent its own position to the next board meeting. Motion by Becky Reece, second by Andy Sundquist, to approve the consent agenda. Motion carried 5-0.
- 3.0 **VISITOR COMMENTS ON NON-AGENDA ITEMS** – None
- 4.0 **INFORMATION / POSSIBLE ACTION ITEMS**
- 4.1 Becky MacQuarrie reported that the indoor masking mandate for public schools will end on March 11th. Dr. Hoffman met with superintendents last week and the county plans to follow the state guidelines of ending the indoor masking mandate, but continues to strongly recommend indoor masking. Public comment was opened regarding Masking Guidance and Possible Adjustment to COVID-19 Safety Plan and discussion ensued. Motion by Becky Reece, second by Andy Sundquist, to eliminate the indoor masking requirement on Monday March 14th with the option to review the policy as new information becomes available. Motion carried 5-0.
- 5.0 **PUBLIC COMMENT ON CLOSED SESSION ITEM** – None
- 6.0 **CLOSED SESSION** – 6:02 p.m.
- 10.0 **RECONVENE TO OPEN SESSION** – 6:55 p.m.
- 11.0 **ADJOURNMENT** – The meeting was adjourned at 6:56 p.m.

Respectfully submitted,



Becky MacQuarrie
Secretary to the Board

EARNINGS by Earnings Code	Income	Adjustments
No Gross Pay		6.00
Regular	400,390.25	
TOTAL	400,390.25	6.00

EARNINGS by Group	Income	Adjustments
Base Pay	376,049.79	
Docks	1,668.62	
Extra Duty	11,984.95	
Miscellaneous		6.00
Overtime	152.13	
Stipends	9,461.14	
Substitutes	2,025.00	
Vacation Pay	2,385.86	
TOTAL	400,390.25	6.00

EARNINGS	Person Type	Female Employees
Certificated	43	260,640.10
Classified	48	72,284.01
TOTAL	91	332,924.11

Vendor Summary for Pay Date 02/28/2022		
Vendor Checks	7,449.26	5
Vendor Liabilities	302,458.12	20
	<u>309,907.38</u>	<u>25</u>

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	27,019.14		27,019.14	349,162.52
State Withholding	8,597.64		8,597.64	349,162.52
Social Security	6,720.90	6,720.90	13,441.80	108,402.00
Medicare	5,639.61	5,639.61	11,279.22	388,936.50
SUI	1,944.65		1,944.65	388,936.50
Workers' Comp	8,984.42		8,984.42	388,936.50
SUBTOTAL	47,977.29	23,289.58	71,266.87	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	2,673.69	8,750.65	11,424.34	38,195.67
PERS / 62	3,315.79	10,852.08	14,167.87	47,368.27
STRS / 60	24,516.83	40,470.67	64,987.50	239,188.23
STRS / 62	4,092.67	6,785.73	10,878.40	40,104.71
Tax Sheltered Annuit	5,175.00		5,175.00	
Health & Welfare	10,119.52	78,016.52	88,136.04	
Supplemental Insuran	697.57		697.57	
Flex Medical Savings	636.66		636.66	
SUBTOTAL	51,227.73	144,875.65	196,103.38	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Dues & Memberships	3,004.25		3,004.25	29.80
Health & Welfare		9,245.00	9,245.00	
Miscellaneous	850.00		850.00	
Supplemental Insuran	2,260.78		2,260.78	
Summer Savings	27,059.85		27,059.85	166,578.84
Voluntary STRS	117.25		117.25	
SUBTOTAL	33,292.13	9,245.00	42,537.13	
TOTALS	132,497.15	177,410.23	309,907.38	

Cancel/Reissue for Process Date 02/28/2022		
Reissued		
Cancel Checks		
Void ACH		

Pay01a

Payroll Summary by Org

Pay Date 02/28/2022

Fiscal Year 2021/22

BALANCING DATA

NET

Gross Earnings	400,390.25	267,893.10	Net Pay
District Liability	177,410.23	132,497.15	Deductions
	<u>577,800.48</u>	177,410.23	Contributions
		<u>577,800.48</u>	

Direct Deposits	236,535.41	74
Checks	31,357.69	17
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	267,893.10	91

Becky M...
2/28/22

Checks Dated 02/01/2022 through 02/28/2022

Board Meeting Date 3/14/22

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000160465	02/07/2022	(HARRIS) SHAFER'S ACE HARDWARE	01-4391	Maintenance Supplies		48.44
3000160466	02/07/2022	AT&T CALNET 2	01-5909	Phone Service Jan-22		277.52
3000160467	02/07/2022	CRYSTAL CREAMERY	13-4710	Milk/Food for Cafeteria	67.30	
3000160468	02/07/2022	EUREKA RUBBER STAMP COMPANY	13-4711	Milk/Food for Cafeteria	211.46	
3000160469	02/07/2022	Haley Davis	01-4310	Nameplates		278.76
3000160470	02/07/2022	HUMBOLDT FENCE CO.	01-5800	Art Instruction Jan-22		40.43
3000160471	02/07/2022	Jessica Mead	01-5800	New Gate		1,240.00
3000160472	02/07/2022	Lemmon, Katrin A	01-5800	SLP Services Jan-22		2,595.00
3000160473	02/07/2022	LOST COAST COMMUNICATIONS INC	01-4310	Lemmon PPE 1-31-22		5,888.00
3000160474	02/07/2022	MENDES SUPPLY COMPANY	01-5831	Enrollment Internet Ads	315.00	97.54
3000160475	02/07/2022	Ng, Christine M	01-4374	Enrollment Radio Ads	284.00	599.00
3000160476	02/07/2022	NORTH COAST JOURNAL INC.	01-4310	Custodial Supplies		202.28
3000160477	02/07/2022	RENAISSANCE	01-5831	Ng PPE 2-2-22		84.60
3000160478	02/07/2022	Ringler, Darold R	01-4450	Enrollment Advertising		180.00
3000160479	02/07/2022	Seymour, Melissa T	01-4310	Star Reading/Math Renewal		4,420.00
3000160480	02/07/2022	STUDIO W ARCHITECTS	01-4310	Ringler PPE 2-2-22		98.28
3000160481	02/07/2022	U.S. BANK EQUIPMENT FINANCE	01-4310	Seymour PPE 1-28-22		100.00
3000160482	02/07/2022	US CELLULAR	21-6210	Architect Fees Jan-22		1,793.03
3000160483	02/07/2022	VALLEY PACIFIC PETROLEUM SVCS	01-5637	Printer/Copier Lease		1,481.15
3000160911	02/10/2022	ADVANCED SECURITY SYSTEM	01-5909	ASP Phone		92.52
3000160912	02/10/2022	CRYSTAL CREAMERY	01-4364	Diesel/Unleaded Fuel	211.45	
3000160913	02/10/2022	CRYSTAL SPRINGS BOTTLED WATER	01-4365	Diesel/Unleaded Fuel	736.74	
3000160914	02/10/2022	MISSION LINEN SUPPLY	01-5800	Fix Security System		948.19
3000160915	02/10/2022	PRESENCELEARNING INC.	13-4710	Milk/Food for Cafeteria	34.12	
3000160916	02/10/2022	SYSCO SACRAMENTO	13-4711	Milk/Food for Cafeteria	238.60	
			01-5531	Bottled Water Service		272.72
			01-5550	Laundry		14.00
			01-5800	SLP Services Jan-22		172.27
			13-4396	Food/Supplies for Cafeteria	114.84	
			13-4710	Supplies for Cafeteria	59.68	
				Food for Cafeteria	5,928.92	
				Food/Supplies for Cafeteria	2,057.76	
				Dishwasher Rental	53.85	
				Total Number of Checks	25	8,215.05
						29,410.71

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 02/01/2022 through 02/28/2022

Board Meeting Date 3/14/22

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
Fund Summary						
Fund	Description		Check Count		Expensed Amount	
01	GENERAL FUND		21		18,851.15	
13	CAFETERIA FUND		3		8,766.53	
21	BUILDING FUND		1		1,793.03	
	Total Number of Checks		25		29,410.71	
	Less Unpaid Sales Tax Liability				.00	
	Net (Check Amount)				29,410.71	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

John R. Goff, CPA
Mark G. Wetzel, CPA
Michael R. Cline, CPA



DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Kenneth X. Stringer, CPA
Aaron S. Weiss, CPA
Matthew J. Hague, CPA

February 28, 2022

Becky MacQuarrie, District Superintendent
Cuttan School District
4182 Walnut Drive
Eureka, California 95503

Dear Ms. MacQuarrie:

Thank you for the opportunity to submit our proposal to serve the Cutten School District (the District). In accordance with your request, we are pleased to submit our proposal for the annual audit of the June 30, 2022 financial statements with an alternative option to audit fiscal years ending June 30, 2023 and 2024.

We enclose one copy of our proposal for the annual audit. Our proposed maximum fee for these services is located on page 13 of the proposal.

We look forward to being of service to the District. Please be assured that we are happy to meet with you to discuss this proposal and answer any questions you may have.

Very truly yours,

A handwritten signature in blue ink that reads 'Mark G. Wetzel'.

Mark G. Wetzel, CPA/Partner
David L. Moonie & Co., LLP

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CUTTEN SCHOOL DISTRICT

AUDIT PROPOSAL

DAVID L. MOONIE & CO., LLP

**325 Second Street, Suite 301
Eureka, California 95501
(707) 442-1737**

**900 G Street, Suite 103
Arcata, California 95521
(707) 822-3338**

Submitted on February 28, 2022 By Mark G. Wetzel, CPA

**For The Fiscal Year Ending June 30, 2022
With Alternative Option of Two Fiscal Years
Ending June 30, 2023 and 2024**

CUTTEN SCHOOL DISTRICT

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DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

INTRODUCTION

David L. Moonie & Co., LLP, C.P.A.s is a local accounting firm with an office in Eureka and Arcata, with eight professional staff members, including five partners who are all C.P.A's. We have a general accounting practice and we offer a full range of accounting, tax, auditing, and management services to our clients. We have been providing professional accounting services to the Humboldt County area for over 80 years.

Our firm has been committed to performing governmental audits for over 80 years, and we have extensive experience in school district audits. Our knowledge and experience with many of the local school districts will allow us to plan and perform your District's audit in an efficient and effective manner.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

STATEMENT OF THE MANNER IN WHICH THE AUDIT WILL BE CONDUCTED
IN ORDER TO COMPLY WITH APPLICABLE LAWS, REGULATIONS, AND
STANDARDS

We propose to audit all of the books, records, funds and other financial documents and information of the Cutten School District (the District), for the fiscal year ended June 30, 2022. The primary purpose of the audit is to express an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of operation, and changes in financial position of the various funds of the District in conformity with generally accepted accounting principles.

The audit shall be made in accordance with generally accepted auditing standards as promulgated by the AICPA, generally accepted government auditing standards for financial and compliance audits, as promulgated by the U.S. General Accounting Office (GAO) in Government Auditing Standards, the standards described in the AICPA Industry Audit Guide, Audits of State and Local Governmental Units, (revised), the Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board, and the Guide For Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting issued by the State Education Audit Appeals Panel. The audit will be made in accordance with the requirements established by Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), if applicable.

It is further understood that the audit shall be performed in accordance with the requirements of Education Code Sections 41020, 41020.2 and 41020.3 and shall include all funds of the District including the student body accounts, and any other funds and accounts under the control or jurisdiction of the District.

As a result of the audit, we shall supply the District with the required number of reports according to your specifications. The form and content of the reports shall be in conformity with governmental reporting standards, and with the audit guide and amendments issued by the State Education Audit Appeals Panel.

As a result of the audit, we shall supply the District with management comments setting forth findings and recommendations for improvement. The findings and recommendations will be contained in the supplemental section of the audit report. We will also report on the status of the prior year's findings and recommendations.

We will also be available to present our audit report and management letter to the Board at one of its regularly scheduled meetings.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

STATEMENT OF THE MANNER IN WHICH THE AUDIT WILL BE CONDUCTED
IN ORDER TO COMPLY WITH APPLICABLE LAWS, REGULATIONS, AND
STANDARDS - CONTINUED

We will use a variety of audit methods and techniques to gather sufficient evidential data to support our opinion.

Sampling

Sampling is used in many areas of the audit. For example, we will use sampling in our tests of controls, substantive tests of details of balance sheet accounts and transactions, and tests of compliance with laws and regulations.

Our firm will make use of the District's data files to sort and analyze transactions and to select stratified samples. We use this technique so that we can optimize the items selected in our samples in order to cover a greater percentage of transactions.

Besides sampling, we use the downloaded information for account analysis and analytical review.

Analytical Procedures

Our audit plans include the use of analytical procedures as required by generally accepted auditing standards.

We use analytical procedures during the planning stage of audits to help us improve our understanding of the governmental unit's operations and to identify areas of audit risk. An example of this type of analytical procedure is the comparison of the current year activity to expected amounts based on prior year trends.

In addition to our preliminary analytical review, we also use analytical procedures as substantive tests. Comparisons are based on a predictive total for a transaction class or account balance (e.g., total assessed value times current tax rate compared to property taxes billed). Depending on the results of any substantive analytical procedure, we may perform additional audit procedures.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

STATEMENT OF THE MANNER IN WHICH THE AUDIT WILL BE CONDUCTED IN ORDER TO COMPLY WITH APPLICABLE LAWS, REGULATIONS, AND STANDARDS - CONTINUED

Understanding Internal Control

The evaluation of the District's internal controls is the central link in the planning process and is required by generally accepted auditing standards. We use a variety of methods to gain an understanding of an entity's internal control structure.

We make inquiries of appropriate management, supervisory, and staff personnel. We inspect documents and records. We observe activities and operations. We require the completion of an internal control questionnaire.

From the results of these methods, we prepare narratives and/or flowcharts documenting our understanding of an entity's internal control structure for all material classes of transactions.

Once we understand an entity's internal control structure, we prepare samples to test whether or not the entity's internal control system is working as prescribed and documented.

Determining Compliance with Laws, Regulations, Contracts and Grants

There are a variety of factors we consider when we are determining which laws, regulations, contracts and grants we will test:

- Whether review is mandated by federal or state government, such as the Uniform Guidance.
- Results of compliance audits performed by regulatory agencies.
- Review of correspondence by regulatory agencies regarding deficiencies or other problem areas.
- The newness of a program (generally new programs have more problems to work out).
- Specific requests by management to review certain program(s).

Approach Taken in Selecting Audit Samples for Compliance Testing

Typically, for each program selected for review, we select a reasonable sample of items on which we make tests for compliance. This may or may not be a random sample. We may judgmentally select items for testing. Based on the results of this testing, our audit procedures may be expanded.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

FIRM'S STATEMENT OF INDEPENDENCE

Generally accepted auditing standards require that the auditor be independent of the entity subject to audit. Our firm and our employees are independent to the District.

An auditor must have independence of mind (a state of mind that permits the performance of an audit without being affected by influences that compromise professional judgment), and maintain independence in appearance (the absence of circumstances that would cause a reasonable person to conclude that the integrity, objectivity, or professional skepticism of an audit organization or audit team member had been compromised).

We are independent, and our mental attitude will allow us to act with integrity and objectivity. We are bound by our personal and professional ethics and standards to withdraw from any audit engagement in which we are not independent in fact or appearance.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

FIRM'S SYSTEM OF QUALITY CONTROL

All partners and professional staff members of David L. Moonie & Co., LLP attend a minimum of eighty hours of continuing education every two years.

David L. Moonie & Co., LLP has been conducting audits for many years and the quality of our work meets the high standards established by the accounting profession. The firm is a member of the American Institute of Certified Public Accountants (AICPA) Peer Review Program which requires that our firm have an external quality control review at least once every three years. A copy of the report of our most recent external quality control review is included and can be found on page 7.

We strive to maintain high standards and quality through continuing education, in-house training, and our library resources and current publications and journals. The quality of our work is maintained through our quality control procedures which include proper planning and supervising, preliminary and final review of all work performed, and our genuine concern for the people and public we serve.

We have pride in our work and in our profession.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants



Report on the Firm's System of Quality Control

To David L. Moonie & Co., LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of David L. Moonie & Co., LLP (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of David L. Moonie & Co., LLP in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. David L. Moonie & Co., LLP has received a peer review rating of *pass*.

Safford & Landry, Inc.

September 25, 2020

CUTTEN SCHOOL DISTRICT

FIRM'S EXPERIENCE IN GOVERNMENTAL AUDITING

Our firm has been auditing governmental entities for over eighty years. For the fiscal year ended June 30, 2021, David L. Moonie & Co., LLP audited twenty-eight governmental entities, including twenty-seven school districts and charter schools, and had over 3,000 direct staff hours on governmental audits.

We are familiar with your school district's records and procedures. This allows us to complete our audit fieldwork more efficiently, with as little disruption of your staffs' normal routines as possible.

As you can see, the governmental audit is not something new to David L. Moonie & Co., LLP. We have made a commitment to perform governmental audits because we feel it is vital to the proper fiscal management of public funds.

In prior years the State Controller's Office reviewed our reports and related working papers on selected school district audits and determined that they met professional standards and complied with the Single Audit Act and the requirements of school audit guidelines. As part of the AICPA's peer review program, our outside peer reviewer has regularly selected various school district reports and work papers and determined that they met all professional standards.

In addition to our personnel's experience, we have other available resources. We work with the Humboldt County Office of Education's Information Services Department to obtain transaction data for Humboldt County school districts. With this data, we have been able to focus on specific audit areas thereby increasing audit coverage and at the same time increasing audit efficiency. Since we have several years of prior data available, comparison of current year amounts to prior year averages allows us to perform thorough analytic review.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

FIRM'S EXPERIENCE IN GOVERNMENTAL AUDITING - CONTINUED

Current and prior governmental clients and audits performed by our firm are as follows:

- ◆ Bridgeville School District
- ◆ Cuddeback School District
- ◆ Cutten School District
- ◆ Ferndale Unified School District
- ◆ Fieldbrook School District
- ◆ Fortuna Elementary School District
- ◆ Fortuna Union High School District
- ◆ Freshwater School District
- ◆ Garfield School District
- ◆ Greenpoint School District
- ◆ Hydesville School District
- ◆ Jacoby Creek School District
- ◆ Kneeland School District
- ◆ Laurel Tree Charter School
- ◆ Loleta Union School District
- ◆ Maple Creek School District
- ◆ Mattole Unified School District
- ◆ Northern United-Humboldt Charter School
- ◆ Northern United-Siskiyou Charter School
- ◆ Orick School District
- ◆ Pacific Union School District
- ◆ Pacific View Charter School
- ◆ Redwood Preparatory Charter School
- ◆ Rio Dell School District
- ◆ Scotia Union School District
- ◆ South Bay School District
- ◆ Uncharted Shores Academy
- ◆ Redwood Region Economic Development Council
Humboldt Children and Families Commission
Humboldt County Superintendent of Schools

- ◆ Current ongoing engagements

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

EXPERIENCE OF PARTNERS AND AUDIT STAFF

Audit partners and staff in charge of audits are rotated periodically to comply with Education Code Section 41020(f), which requires audit partner rotation after six consecutive years of auditing the same Local Education Agency. Our firm has a detailed tracking process to ensure compliance with Education Code Section 41020(f).

For the June 30, 2022 audit, we anticipate that the audit partner will be Mark Wetzel, CPA. Mark is a partner in the firm and has 36 years of school district auditing experience, working on over 300 school district audits and numerous other governmental audits. Mark also has extensive experience performing not-for-profit organization audits.

We anticipate that Ken Stringer, CPA will be involved in the audit review process. Ken is a partner in the firm, and has seventeen years of school district audit experience. Ken has been involved in over 250 school district audits.

Lindsey Grossman, CPA will be available if needed for the audit. Lindsey has thirteen years of school district audit experience and has been in charge of approximately forty school district audits and numerous other governmental as well as not-for-profit organization audits.

Matthew Hague, CPA, will also be available to work on the audit. Matt is a partner in the firm and has fourteen years of school district auditing experience, working on over 130 school district audits and numerous other governmental audits.

Other staff may be assigned as needed. It is our firm's policy that any staff with less than two years experience is supervised directly by an experienced auditor during the audit fieldwork process.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

PROFESSIONAL EDUCATION OF THE FIRM'S PERSONNEL

Our firm requires all members of our professional staff to have a four year college degree, and we encourage advanced college or university study. All licensed accountants on our staff have passed the Uniform C.P.A. Examination (the same for all states) and have met the experience requirements of the American Institute of Certified Public Accountants for certification. All licensed accountants on our staff have a valid California license to practice accounting. The partners and professional staff members attend a minimum of eighty hours of continuing education every two years in the areas of governmental accounting, auditing and generally accepted accounting principles. Each year all staff and partners working on school district audits attend the annual school district auditing conference sponsored by the California Society of CPA's.

Following is a summary of the relevant continuing education and professional development attended by partners and staff in the last year:

Annual School District Audit Conference

Annual Governmental Accounting & Auditing Update

Annual Auditing Standards Update

Risk-Based Auditing Standards Update

Uniform Guidance Updates

Audit Planning

Fraud Issues

Ethics

In addition to the courses listed above, we maintain an online library that includes numerous resources and reference material relating to governmental auditing, including all governmental accounting and auditing standards, GAO Publications, illustrative aids and other authoritative literature.

Our current year plans for professional development include the Annual School District Audit Conference, Accounting and Auditing Update and Governmental Accounting and Auditing Update Conferences.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

MAXIMUM FEES AND SCHEDULE OF RATES

Our maximum fees for the audits of the financial statements for the three years ending June 30, 2022, 2023 and 2024 will be as follows:

	<u>Fiscal Year Ending June 30,</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
All Funds Audit, if District is not subject to the Single Audit Act (federal expenditures less than \$750,000)	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$18,000</u>
All Funds Audit, if District is subject to the Single Audit Act (federal expenditures over \$750,000)	<u>\$19,500</u>	<u>\$19,500</u>	<u>\$19,500</u>

Due to Covid-19 federal funding, it is anticipated that the District’s federal revenues and related expenditures will exceed \$750,000 in the year ending June 30, 2022, and therefore the District will be subject to provisions of the federal Single Audit Act. The Single Audit Act requires additional audit procedures, and therefore the audit fee is higher for years in which the District is subject to the Single Audit Act. It is uncertain whether the District will be subject to the Single Audit Act in future years, therefore our proposed maximum audit fees above include proposed fees for audits with and without the Single Audit.

The June 30, 2022 base audit fee represents a \$2,000 increase over the prior year audit fee. Please note that the prior year fee had not increased since June 30, 2019. The increase is partially due to general cost of living increases, but also to changes in accounting and auditing standards and continued changes in State program audit requirements. Please also note that there are no further scheduled increases in the audit fee for the entire three-year period of this proposal.

Our fee to perform the annual audit of the District is computed at our standard hourly rate. Our standard hourly rates range from \$95 per hour, for a staff accountant, to \$200 per hour for a partner. The rates that will be used in this proposal by staff position are as follows:

	<u>Per Hour</u>
Clerical and support staff (Non-CPA)	\$40
Staff accountants, Non-CPA	\$95
Staff accountants, CPA	\$100
Senior accountants (CPA)	\$120
Audit partner (CPA)	\$200

DAVID L. MOONIE & CO., LLP
 Certified Public Accountants

CUTTEN SCHOOL DISTRICT

MAXIMUM FEES AND SCHEDULE OF RATES - CONTINUED

The maximum fees shown above are based on the District's existing accounts and the District's ability to provide us with the information in a timely manner. We need to have available to us all accounts, records, minutes, contracts, attendance records, federal and state program reports, student body and cafeteria funds, detailed listings of accounts receivables and accounts payables, and reconciled bank accounts. In addition to the above items, we expect all normal year end close-out procedures to be completed by the District's personnel, including cash reconciliations with the County Treasurer and Auditor's Office. If we are required to reconstruct records or to extend our audit to complete normal year end procedures and generate routine financial information, then any such additional work would be billed at our standard billing rates.

In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, it is agreed that the auditors will perform such extended verification for such additional fees as are required to compensate auditors at their standard hourly rates. It is understood that before undertaking such extended verification, auditors shall supply the Governing Board with all reasonably ascertainable facts disclosing the circumstances justifying the extended verification, together with an estimate of the additional cost thereof.

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

SCHEDULE OF HOURS PLANNED FOR EACH PHASE OF THE AUDIT

We propose the following time budget for our audit.

<u>Audit Phase</u>	<u>Estimated Hours</u>	<u>To Be Performed By</u>
1. Planning	20	AP/AM
2. Internal Control Understanding	10	AM
3. Analytical Review	5	AM
4. Audit Field Work	52	AM/SA
5. Federal and State Compliance	20	AM/SA
6. Report Writing and Preparation	20	AM/SA
7. Review Audit Working Papers	8	AP/AM
8. Supervision, Meetings with Administrative Personnel and Exit Conference	<u>5</u>	AP/AM
	<u>140</u>	

KEY:

AP = Audit Partner
AM = Audit Manager
SA = Staff Accountant
C = Clerical

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

CUTTEN SCHOOL DISTRICT

EDUCATION AND EXPERIENCE OF OUR FIRM'S STAFF

<u>Name</u>	<u>Year Certified</u>	<u>No. of Years Experience</u>	<u>Education</u>
<u>Partners</u>			
Mark G. Wetzel, CPA	1988	36	Humboldt State University, BS, 1982
Michael R. Cline, CPA	1994	33	University of Southern California, BS, 1989
Kenneth X. Stringer, CPA	1998	32	Georgetown University, BS/FS, 1989
Aaron Weiss, CPA	2007	17	University of Colorado, BS, 1995
Matthew Hague, CPA	2012	14	Humboldt State University, BS, 2004
<u>Staff:</u>			
Lindsey Grossman, CPA	2007	19	Humboldt State University, BS, 2003
Stephany Yang		0.5	Humboldt State University, MS, 2021
Gabriel Acosta Vaughn		0.5	Humboldt State University, BS, 2017

DAVID L. MOONIE & CO., LLP
Certified Public Accountants



Cuttien School District

4182 Walnut Drive
Eureka, California 95503
(707) 441-3900 • Fax: (707) 441-3906

CORRECTIVE ACTION PLAN

June 30, 2021

FINDING 2021-001: LATE FILING OF AUDIT REPORT (CODE 30000)

Name of contact person: Becky MacQuarrie, Superintendent

Corrective Action: Due to the impact on the District and District's auditor from the recent increase in Covid-19 cases in Humboldt County, we needed an extension this year. The unforeseen requirements placed on the school districts to manage the Covid crisis was unique, and we do not see this being an issue in the future.

Proposed Completion Date: March 1, 2022

FINDING 2021-002: UNDUPLICATED COUNT (CODE 40000)

Name of contact person: Becky MacQuarrie, Superintendent

Corrective Action: The District will ensure that free/reduced meals applications are on hand for all students included in the CALPADS Forms 1.18 and 1.17

Proposed Completion Date: March 1, 2022

CUTTEN SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

June 30, 2021

2020-001: ATTENDANCE REPORTING (CODE 10000)

Condition

During our testing of reported ADA we noted that the District incorrectly computed the ADA for extended year special education, resulting in an overstatement of 1.52 ADA on the P-2/Annual attendance reports.

Recommendation

We recommend that the District amend the P-2 and Annual attendance reports to reduce K-3 ADA by 1.19 and Grade 4-6 ADA by 0.33.

Current Status

Implemented.

2020-002: UNDUPLICATED PUPIL COUNTS (CODE 40000)

Condition

During our testing of the unduplicated student counts we noted six students for whom the District could not find documentation of eligibility for free/reduced price meals. Our sample included all of the schools within the District and comprised 38 percent of the total students claimed as free/reduced price meals. Extrapolating this error to the total population results in a computed number of missing applications of 15.

Recommendation

We recommend that the District ensure that free/reduced meals applications are on hand for all students included in the CALPADS Forms 1.18 and 1.17.

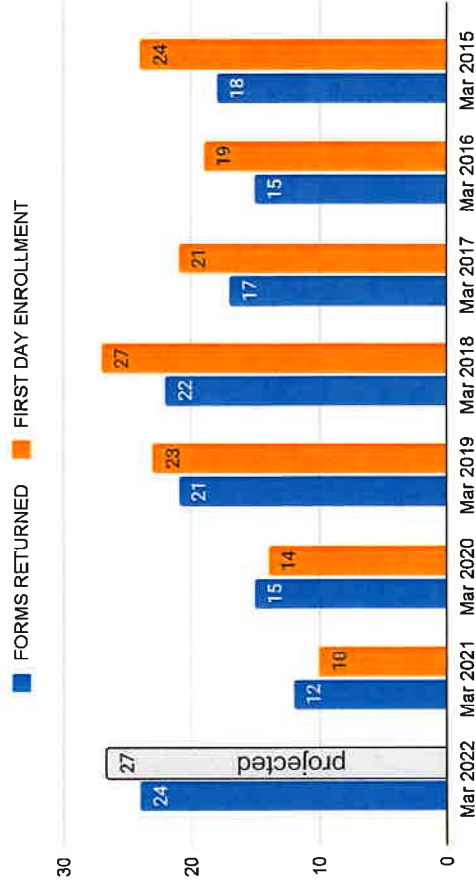
Current Status

Not implemented. See current year Finding 2021-002.

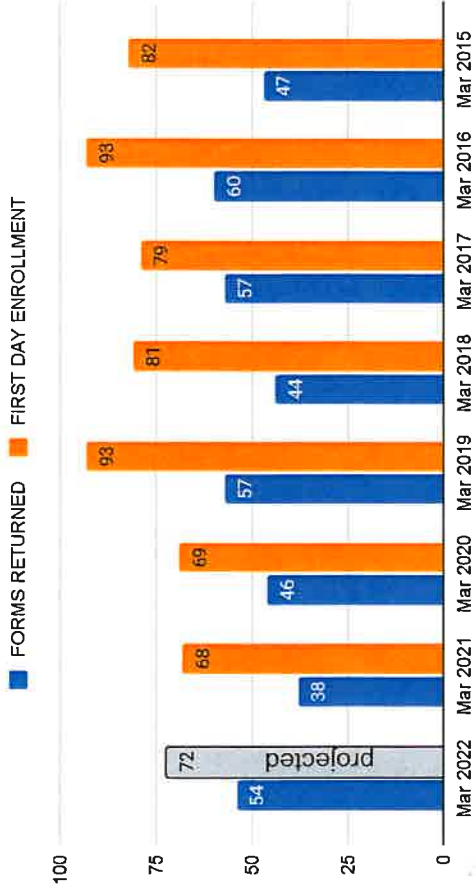
Registration Report

March 14, 2022

TRANSITIONAL KINDERGARTEN



KINDERGARTEN



TRANSITIONAL KINDERGARTEN (3/8/22)		
YEAR	FORMS RETURNED	FIRST DAY ENROLLMENT
Mar 2022	24	27
Mar 2021	12	10
Mar 2020	15	14
Mar 2019	21	23
Mar 2018	22	27
Mar 2017	17	21
Mar 2016	15	19
Mar 2015	18	24

Ave increase from Mar to Aug = 3
In district forms out = 7

KINDERGARTEN (3/8/22)		
YEAR	FORMS RETURNED	FIRST DAY ENROLLMENT
Mar 2022	54	72
Mar 2021	38	68
Mar 2020	46	69
Mar 2019	57	93
Mar 2018	44	81
Mar 2017	57	79
Mar 2016	60	93
Mar 2015	47	82

Ave increase from Mar to Aug = 10
In district forms out = 2

Comparative Enrollment on First Day of School



	SDC	TK	K	1	2	3	4	5	6	TOTAL
2022 - 2023 Projection	8	27	72	76	64	94	72	87	91	583
2022 - 2023 Actual to Date	8	24	62	74	62	92	70	85	89	558
2021 - 2022	13	10	69	60	86	74	86	95	68	558
2020 - 2021	10	14	69	88	80	84	95	79	67	586
2019 - 2020	11	23	93	80	82	104	80	86	76	635
2018 - 2019	10	27	81	77	88	83	81	86	76	609
2017 - 2018	5	21	79	88	81	79	82	80	84	599
2016 - 2017	NA	19	93	82	84	85	84	85	81	613
2015 - 2016	NA	24	82	85	85	88	78	92	68	602
2014 - 2015	NA	20	84	76	82	76	86	72	77	573
2013 - 2014	NA	17	75	86	81	83	77	82	68	569
2012 - 2013	NA	1	77	79	82	80	88	73	72	552
2011 - 2012	NA	NA	82	92	80	83	78	71	64	550

**CUTTEN SCHOOL DISTRICT Certificated Staffing / Enrollment for 2021-2022
3/8/2022**

Grade Level	Classroom Teacher	Classroom Aide	1st Day Class Size	Class Size	Grade	Grade Totals	School Totals
SDC	Rice, Delaney	Kyrie Weigand Carroll, Brendan Hartridge, Catherine	10	11	SDC	11	Ridgewood Total 237
TK	Chastain, Amy	O'Kane, Taryn	10	8	TK	8	
K	Gabbert, Stacy	Cardona, Camille	16	16	Kindergarten	68	
K	Seghetti, Nadine	Filbey, Miranda	17	17			
K	Lemmon, Katrin	Thayer, Tracy	18	18			
K	Seymour, Melissa	Gutierrez, Teia	15	17			
1	Dickinson, Lori	LoBue-Deshais, Hannah	15	16			
1	Escutia, Liz	Moser, Shara	14	16			
1	Kencke, Joe	Urban, Michelle	16	15	First	61	
1	Watkins, Lindsay	Pino, Karen	13	14			
2	Filbey, Audrea	Garrett, Sage, Natalie Moore	21	22	Second	86	
2	Hinrichs, Dani	Merz, Kayla	19	23			
2	Rice, Suzanne	Blaisdell, Leina	20	21			
2	Richards, Mike	Kidd, Lorna	21	20			
IS-K-2	Felmllee, Jamie	Independent Study	9	3	I.S.	3	
IS SDC	Carlson, Carrie	SDC Independent Study	1	0	I.S. SDC	0	
3	Ng, Christy	Hulstrom, Gidget	20	19	Third	69	Cutten Total 313
3	Rutter, Darcie	Felmllee, Jamie	22	21			
3	Sligh, Annette	Blacketer, Kacie	8	7			
3	Watson, Harriet	Hulstrom, Mike	22	22			
4	Bradbury, Sydney	Barbee, Jennifer	23	24	Fourth	83	
4	Code, Jen	Brunton, Taunya	23	24			
4	Ibbitson, Bethany	Grazis, Sherry	22	21			
4	Sligh, Annette	Blacketer, Kacie	13	14			
5	Benbow, Tracy	Wheeler, Sharon	22	22	Fifth	91	
5	Hague, Jaime Hassler, Jeanne	Ghera, Judy	22	23			
5	Wheeler, Jesse	Comas, Maria	23	23			
5	Yip, Andrea	Thompson, Kristy	22	23			
6	Cook, Kaycee	Thomas, Jennifer	21	21	Sixth	65	
6	Mitchell, Brandee	Oliveira, Virginia	21	22			
6	Nelson, Scott	Willis, Molly	22	22			
IS -3	Felmllee, Jamie	Independent Study	2	0	I.S.	0	District Total
IS 4 - 6	Hassler, Jeanne	Independent Study	15	5	I.S.	5	
		Totals		550		550	550

John R. Goff, CPA
Mark G. Wetzel, CPA
Michael R. Cline, CPA

D | L | M

DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Kenneth X. Stringer, CPA
Aaron S. Weiss, CPA
Matthew J. Hague, CPA

March 9, 2021

The Board of Trustees
Cuttan School District
C/o Becky MacQuarrie, Superintendent
4182 Walnut Drive
Eureka, California 95503

Dear Ms. MacQuarrie:

We have enclosed herewith five (5) copies of the financial statements for the Cutten School District for the year ended June 30, 2021, with Report of Certified Public Accountants.

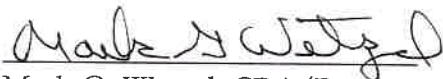
We would be more than happy to meet with the Board and the District's administrative staff to discuss this report. If you desire a meeting, we will be pleased to meet with you at a mutually convenient time.

Copies of the report have been filed with the following agencies:

- California Department of Education (1 copy)
- State Controller's Office (1 copy)
- County Superintendent of Schools (1 copy)

If you have any questions regarding these reports, please do not hesitate to contact us.

Very truly yours,



Mark G. Wetzel, CPA/Partner
David L. Moonie & Co., LLP

MGW:md
Enclosures

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: _____ 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: _____ Telephone: _____
Title: _____ E-mail: _____

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	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)	614.27	614.27	527.17	614.27	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	614.27	614.27	527.17	614.27	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	3.17	1.32	1.32	1.32	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	0.20	0.20	0.20	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)	3.17	1.52	1.52	1.52	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	617.44	615.79	528.69	615.79	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	614.27	614.27		
Charter School	0.00	0.00		
Total ADA	614.27	614.27	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	532.90	527.17		
Charter School				
Total ADA	532.90	527.17	-1.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	532.90	527.17		
Charter School				
Total ADA	532.90	527.17	-1.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	558	558		
Charter School				
Total Enrollment	558	558	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	558	552		
Charter School				
Total Enrollment	558	552	-1.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	558	552		
Charter School				
Total Enrollment	558	552	-1.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	589	608	
Charter School			
Total ADA/Enrollment	589	608	96.9%
Second Prior Year (2019-20)			
District Regular	616	639	
Charter School			
Total ADA/Enrollment	616	639	96.4%
First Prior Year (2020-21)			
District Regular	614	582	
Charter School	0		
Total ADA/Enrollment	614	582	105.5%
Historical Average Ratio:			99.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			100.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	527	558		
Charter School	0			
Total ADA/Enrollment	527	558	94.4%	Met
1st Subsequent Year (2022-23)				
District Regular	527	552		
Charter School				
Total ADA/Enrollment	527	552	95.5%	Met
2nd Subsequent Year (2023-24)				
District Regular	527	552		
Charter School				
Total ADA/Enrollment	527	552	95.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	5,893,187.00		
1st Subsequent Year (2022-23)	5,213,695.00	5,291,898.00	1.5%	Met
2nd Subsequent Year (2023-24)	5,373,237.00	5,480,956.00	2.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	3,893,584.83	4,711,860.13	82.6%
Second Prior Year (2019-20)	4,290,517.07	5,172,715.17	82.9%
First Prior Year (2020-21)	4,168,059.51	4,621,451.22	90.2%
	Historical Average Ratio:		85.2%

	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):	81.2% to 89.2%	81.2% to 89.2%	81.2% to 89.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	4,712,993.00	6,284,708.00	75.0%	Not Met
1st Subsequent Year (2022-23)	4,903,704.00	5,709,115.00	85.9%	Met
2nd Subsequent Year (2023-24)	4,827,822.00	5,642,284.00	85.6%	Met

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

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

- STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The district's salaries and benefits ratio exceeds the standard percentage range in the current year due to the increase of COVID funding expenditures in the current year.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	1,911,445.00	1,919,851.00	0.4%	No
1st Subsequent Year (2022-23)	943,924.00	953,889.00	1.1%	No
2nd Subsequent Year (2023-24)	943,923.00	953,888.00	1.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	651,448.00	947,112.00	45.4%	Yes
1st Subsequent Year (2022-23)	414,771.00	514,493.00	24.0%	Yes
2nd Subsequent Year (2023-24)	414,771.00	514,493.00	24.0%	Yes

Explanation:
(required if Yes)

The district's difference in revenue exceeds the standard percentage range in the budget year due to the addition of one-time Educator Effectiveness and Special Ed Funding, and in the subsequent years due to the new ongoing Expanded Learning Opportunities Program.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	343,388.00	361,518.00	5.3%	Yes
1st Subsequent Year (2022-23)	343,388.00	348,918.00	1.6%	No
2nd Subsequent Year (2023-24)	343,388.00	348,918.00	1.6%	No

Explanation:
(required if Yes)

The district's difference in revenue exceeds the standard percentage range in current year due to the addition of one-time grant funding for water fountain replacement.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	484,196.00	482,317.00	-0.4%	No
1st Subsequent Year (2022-23)	280,289.00	286,887.00	2.4%	No
2nd Subsequent Year (2023-24)	279,765.00	288,044.00	3.0%	No

Explanation:
(required if Yes)

The district's difference in expenses exceed the standard percentage range in the current year due to the addition of supplies budgeted to be purchased with one-time COVID-19 funds and an increase in cost for the current textbook adoption.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	861,066.00	1,180,001.00	37.0%	Yes
1st Subsequent Year (2022-23)	850,895.00	962,074.00	13.1%	Yes
2nd Subsequent Year (2023-24)	858,679.00	969,975.00	13.0%	Yes

Explanation:
(required if Yes)

The district's difference in expenses exceed the standard percentage range in the current year due to the addition of services budgeted to be purchased with one-time Educator Effectiveness and Special Ed Funding, and in the subsequent years Expanded Learning Opportunities Program Services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	2,906,281.00	3,228,481.00	11.1%	Not Met
1st Subsequent Year (2022-23)	1,702,083.00	1,817,300.00	6.8%	Not Met
2nd Subsequent Year (2023-24)	1,702,082.00	1,817,299.00	6.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	1,345,262.00	1,662,318.00	23.6%	Not Met
1st Subsequent Year (2022-23)	1,131,184.00	1,248,961.00	10.4%	Not Met
2nd Subsequent Year (2023-24)	1,138,444.00	1,258,019.00	10.5%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

The district's difference in revenue exceeds the standard percentage range in the budget year due to the addition of one-time Educator Effectiveness and Special Ed Funding, and in the subsequent years due to the new ongoing Expanded Learning Opportunities Program.

Explanation:

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

The district's difference in revenue exceeds the standard percentage range in current year due to the addition of one-time grant funding for water fountain replacement.

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

Explanation:

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

The district's difference in expenses exceed the standard percentage range in the current year due to the addition of supplies budgeted to be purchased with one-time COVID-19 funds and an increase in cost for the current textbook adoption.

Explanation:

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

The district's difference in expenses exceed the standard percentage range in the current year due to the addition of services budgeted to be purchased with one-time Educator Effectiveness and Special Ed Funding, and in the subsequent years Expanded Learning Opportunities Program Services.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	246,269.64	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	34.1%	31.7%	23.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	11.4%	10.6%	7.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(790,288.00)	6,298,561.00	12.5%	Not Met
1st Subsequent Year (2022-23)	(896,170.00)	5,759,115.00	15.6%	Not Met
2nd Subsequent Year (2023-24)	(644,753.00)	5,692,284.00	11.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district's deficit spending level exceeds the standard percentage range in the two subsequent years due to the district purchasing property in the current year and the projected decrease in LCFF funding.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	3,369,810.00	Met
1st Subsequent Year (2022-23)	2,494,260.00	Met
2nd Subsequent Year (2023-24)	1,870,127.00	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 (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	3,901,880.00	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.)	527	527	527
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):

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	10,162,140.00	7,984,748.00	7,922,388.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,162,140.00	7,984,748.00	7,922,388.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	406,485.60	319,389.92	316,895.52
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)	406,485.60	319,389.92	316,895.52

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)	2,148,987.00	1,194,166.00	495,592.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
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		
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)	1,319,356.00	1,334,356.00	1,349,356.00
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)	3,468,343.00	2,528,522.00	1,844,948.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	34.13%	31.67%	23.29%
District's Reserve Standard (Section 10B, Line 7):	406,485.60	319,389.92	316,895.52
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(640,991.00)	(642,980.00)	0.3%	1,989.00	Met
1st Subsequent Year (2022-23)	(667,533.00)	(680,514.00)	1.9%	12,981.00	Met
2nd Subsequent Year (2023-24)	(680,778.00)	(684,986.00)	0.6%	4,208.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	13,853.00	13,853.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	62,374.00	50,000.00	-19.8%	(12,374.00)	Met
2nd Subsequent Year (2023-24)	63,372.00	50,000.00	-21.1%	(13,372.00)	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
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	1	0000-8011	1100-5637	14,470
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				14,470

Type of Commitment (continued)	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	13,524	13,524	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	13,524	13,524	0	0
Has total annual payment increased over prior year (2020-21)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	985,674.00	985,674.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	985,674.00	985,674.00

	Actuarial	Actuarial
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	106,375.00	106,375.00
1st Subsequent Year (2022-23)	106,375.00	106,375.00
2nd Subsequent Year (2023-24)	106,375.00	106,375.00
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)	111,924.00	111,924.00
1st Subsequent Year (2022-23)	71,753.00	71,753.00
2nd Subsequent Year (2023-24)	26,752.00	26,752.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	111,924.00	111,924.00
1st Subsequent Year (2022-23)	71,753.00	71,753.00
2nd Subsequent Year (2023-24)	26,752.00	26,752.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	5	5
1st Subsequent Year (2022-23)	4	4
2nd Subsequent Year (2023-24)	2	2

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	33.2	35.4	34.2	34.2

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	No
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year or			
Multiyear Agreement			
Total cost of salary settlement	91,841	94,783	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%	2.0%	0.0%

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

Negotiations Not Settled

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

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	600,626	634,192	568,074
3. Percent of H&W cost paid by employer	80.0%	70.1%	58.5%
4. Percent projected change in H&W cost over prior year	0.0%	7.0%	7.0%

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

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

No

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

0	0	0
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Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	39,257	30,063	36,677
3. Percent change in step & column over prior year	3.5%	-23.4%	22.0%

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

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	22.9	27.4	27.4	27.4

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes	Yes	No
-----	-----	----

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")

40,976	34,042	0
2.0%	2.0%	0.0%

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

Negotiations Not Settled

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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)
Yes	Yes	Yes
145,912	149,662	136,505
80.0%	70.1%	58.5%
0.0%	7.0%	7.0%

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

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

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

No		
0	0	0

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
10,949	15,245	9,483
-24.6%	39.2%	-37.8%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	3.4	3.4	3.4	3.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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")

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	No
Total cost of salary settlement	0	0	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

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)
Amount included for any tentative salary schedule increases			

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	56,916	56,916	52,116
Percent of H&W cost paid by employer	CERT= 80.04% CLASS=80%	70.1%	58.5%
Percent projected change in H&W cost over prior year	0.0%	7.0%	7.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	1,995	3,822	2,456
Percent change in step and column over prior year	100.0%	91.6%	-35.7%

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

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 Second Interim Criteria and Standards Review

Description	Resource Codes	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	5,902,141.00	5,887,092.00	3,154,627.69	5,887,092.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	107,311.00	109,511.00	63,204.81	109,511.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,000.00	154,650.00	72,553.60	154,650.00	0.00	0.0%
5) TOTAL, REVENUES			6,051,452.00	6,151,253.00	3,290,386.10	6,151,253.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,540,434.00	2,554,634.00	1,280,351.75	2,554,634.00	0.00	0.0%
2) Classified Salaries		2000-2999	520,523.00	609,754.00	329,822.97	609,754.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,536,995.00	1,548,605.00	795,129.57	1,548,605.00	0.00	0.0%
4) Books and Supplies		4000-4999	265,596.00	281,847.00	91,861.82	281,847.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	494,627.00	547,387.00	290,867.36	547,387.00	0.00	0.0%
6) Capital Outlay		6000-6999	105,960.00	721,430.00	615,469.54	721,430.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,002.00	32,965.00	38,692.74	32,965.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,534.00)	(11,914.00)	0.00	(11,914.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,478,603.00	6,284,708.00	3,442,195.75	6,284,708.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			572,849.00	(133,455.00)	(151,809.65)	(133,455.00)		
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	69,365.00	13,853.00	69,365.00	13,853.00	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	(592,042.00)	(642,980.00)	0.00	(642,980.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(661,407.00)	(656,833.00)	(69,365.00)	(656,833.00)		

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)			(88,558.00)	(790,288.00)	(221,174.65)	(790,288.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,028,036.37	4,028,037.00		4,028,037.00	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)			4,028,036.37	4,028,037.00		4,028,037.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,028,036.37	4,028,037.00		4,028,037.00		
2) Ending Balance, June 30 (E + F1e)			3,939,478.37	3,237,749.00		3,237,749.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
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	1,127,429.00	1,086,262.00		1,086,262.00		
DONATIONS	0000	9780	58,733.00					
INSTRUCTIONAL MATERIALS	0000	9780	17,528.00					
DEFERRED MAINTENANCE	0000	9780	879,768.00					
RETIREE BENEFITS	0000	9780	81,316.00					
STATE LOTTERY REVENUE	1100	9780	90,084.00					
DONATIONS	0000	9780		61,869.00				
INSTRUCTIONAL MATERIALS	0000	9780		17,528.00				
DEFERRED MAINTENANCE	0000	9780		784,734.00				
RETIREE BENEFITS	0000	9780		111,924.00				
STATE LOTTERY REVENUE	1100	9780		110,207.00				
DONATIONS	0000	9780				61,869.00		
INSTRUCTIONAL MATERIALS	0000	9780				17,528.00		
DEFERRED MAINTENANCE	0000	9780				784,734.00		
RETIREE BENEFITS	0000	9780				111,924.00		
STATE LOTTERY REVENUE	1100	9780				110,207.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,356,779.00	2,148,987.00		2,148,987.00		
Unassigned/Unappropriated Amount		9790	452,770.37	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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	3,636,323.00	2,793,154.00	1,847,249.00	2,793,154.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,169,230.00	1,949,162.00	723,743.00	1,949,162.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	10,679.00	10,521.00	5,326.86	10,521.00	0.00	0.0%
Timber Yield Tax		8022	18,054.00	12,592.00	5,680.12	12,592.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	972,092.00	1,005,610.00	502,853.32	1,005,610.00	0.00	0.0%
Unsecured Roll Taxes		8042	37,824.00	39,889.00	30,138.67	39,889.00	0.00	0.0%
Prior Years' Taxes		8043	396.00	497.00	3,625.91	497.00	0.00	0.0%
Supplemental Taxes		8044	12,670.00	31,571.00	10,100.30	31,571.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	44,873.00	44,096.00	25,910.51	44,096.00	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			5,902,141.00	5,887,092.00	3,154,627.69	5,887,092.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,902,141.00	5,887,092.00	3,154,627.69	5,887,092.00	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	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	19,816.00	20,142.00	20,142.00	20,142.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	87,450.00	89,324.00	43,062.81	89,324.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	45.00	45.00	0.00	45.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			107,311.00	109,511.00	63,204.81	109,511.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	7,500.00	1,500.00	7,500.00	0.00	0.0%
Interest		8660	23,000.00	23,000.00	0.00	23,000.00	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	1,000.00	1,000.00	0.00	1,000.00	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	18,000.00	123,150.00	71,053.60	123,150.00	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			42,000.00	154,650.00	72,553.60	154,650.00	0.00	0.0%
TOTAL, REVENUES			6,051,452.00	6,151,253.00	3,290,386.10	6,151,253.00	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)
Certificated Teachers' Salaries		1100	2,206,969.00	2,218,934.00	1,096,295.37	2,218,934.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	127,585.00	122,341.00	61,420.40	122,341.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	205,880.00	213,359.00	122,635.98	213,359.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,540,434.00	2,554,634.00	1,280,351.75	2,554,634.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	29,264.00	36,040.00	5,519.90	36,040.00	0.00	0.0%
Classified Support Salaries		2200	301,560.00	306,885.00	177,977.58	306,885.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	67,318.00	67,798.00	39,548.88	67,798.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,990.00	71,490.00	39,001.90	71,490.00	0.00	0.0%
Other Classified Salaries		2900	51,391.00	127,541.00	67,774.71	127,541.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			520,523.00	609,754.00	329,822.97	609,754.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	420,134.00	417,779.00	209,839.78	417,779.00	0.00	0.0%
PERS		3201-3202	118,930.00	133,672.00	73,154.36	133,672.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	71,373.00	83,455.00	42,891.16	83,455.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	744,907.00	716,027.00	366,004.58	716,027.00	0.00	0.0%
Unemployment Insurance		3501-3502	34,375.00	15,259.00	7,730.08	15,259.00	0.00	0.0%
Workers' Compensation		3601-3602	65,960.00	70,489.00	35,819.61	70,489.00	0.00	0.0%
OPEB, Allocated		3701-3702	81,316.00	111,924.00	59,690.00	111,924.00	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			1,536,995.00	1,548,605.00	795,129.57	1,548,605.00	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	206,772.00	214,841.00	63,546.83	214,841.00	0.00	0.0%
Noncapitalized Equipment		4400	58,824.00	67,006.00	28,314.99	67,006.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			265,596.00	281,847.00	91,861.82	281,847.00	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	11,300.00	11,475.00	1,877.54	11,475.00	0.00	0.0%
Dues and Memberships		5300	12,664.00	13,258.00	9,203.92	13,258.00	0.00	0.0%
Insurance		5400-5450	60,876.00	60,854.00	53,026.79	60,854.00	0.00	0.0%
Operations and Housekeeping Services		5500	84,762.00	92,757.00	34,520.75	92,757.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,235.00	81,233.00	26,831.54	81,233.00	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	235,267.00	273,447.00	162,155.30	273,447.00	0.00	0.0%
Communications		5900	11,523.00	14,363.00	3,251.52	14,363.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			494,627.00	547,387.00	290,867.36	547,387.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	529,245.00	529,244.54	529,245.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	105,960.00	192,185.00	86,225.00	192,185.00	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			105,960.00	721,430.00	615,469.54	721,430.00	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	27,002.00	27,002.00	32,729.81	27,002.00	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	5,963.00	5,962.93	5,963.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,002.00	32,965.00	38,692.74	32,965.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,534.00)	(11,914.00)	0.00	(11,914.00)	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			(12,534.00)	(11,914.00)	0.00	(11,914.00)	0.00	0.0%
TOTAL, EXPENDITURES			5,478,603.00	6,284,708.00	3,442,195.75	6,284,708.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	69,365.00	13,853.00	69,365.00	13,853.00	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			69,365.00	13,853.00	69,365.00	13,853.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources 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	(592,042.00)	(642,980.00)	0.00	(642,980.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(592,042.00)	(642,980.00)	0.00	(642,980.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(661,407.00)	(656,833.00)	(69,365.00)	(656,833.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	378,312.00	1,919,851.00	754,442.50	1,919,851.00	0.00	0.0%
3) Other State Revenue		8300-8599	513,347.00	837,601.00	532,385.97	837,601.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170,681.00	206,868.00	93,261.00	206,868.00	0.00	0.0%
5) TOTAL, REVENUES			1,062,340.00	2,964,320.00	1,380,089.47	2,964,320.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	338,615.00	580,923.00	264,578.31	580,923.00	0.00	0.0%
2) Classified Salaries		2000-2999	528,188.00	467,898.00	229,545.16	467,898.00	0.00	0.0%
3) Employee Benefits		3000-3999	607,023.00	596,135.00	150,878.15	596,135.00	0.00	0.0%
4) Books and Supplies		4000-4999	150,934.00	200,470.00	137,514.95	200,470.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	155,191.00	632,614.00	55,896.42	632,614.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,129,965.00	1,213,558.00	573,821.70	1,213,558.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	162,205.00	160,067.00	0.00	160,067.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,534.00	11,914.00	0.00	11,914.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,084,655.00	3,863,579.00	1,412,234.69	3,863,579.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,022,315.00)	(899,259.00)	(32,145.22)	(899,259.00)		
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	592,042.00	642,980.00	0.00	642,980.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			592,042.00	642,980.00	0.00	642,980.00		

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)			(1,430,273.00)	(256,279.00)	(32,145.22)	(256,279.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	388,340.44	388,340.00		388,340.00	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)			388,340.44	388,340.00		388,340.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			388,340.44	388,340.00		388,340.00		
2) Ending Balance, June 30 (E + F1e)			(1,041,932.56)	132,061.00		132,061.00		
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	155,729.65	132,061.00		132,061.00		
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	(1,197,662.21)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	72,443.00	74,296.00	0.00	74,296.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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	259,337.00	222,901.00	0.00	222,901.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,078.00	18,344.00	0.00	18,344.00	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	29,454.00	33,763.00	0.00	33,763.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,570,547.00	754,442.50	1,570,547.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			378,312.00	1,919,851.00	754,442.50	1,919,851.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	28,567.00	35,620.00	(997.03)	35,620.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	484,780.00	801,981.00	533,383.00	801,981.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			513,347.00	837,601.00	532,385.97	837,601.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	170,681.00	206,868.00	93,261.00	206,868.00	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			170,681.00	206,868.00	93,261.00	206,868.00	0.00	0.0%
TOTAL, REVENUES			1,062,340.00	2,964,320.00	1,380,089.47	2,964,320.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	332,370.00	518,938.00	258,593.31	518,938.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	56,000.00	0.00	56,000.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,245.00	5,985.00	5,985.00	5,985.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			338,615.00	580,923.00	264,578.31	580,923.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	426,050.00	393,867.00	209,117.63	393,867.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	102,138.00	74,031.00	20,427.53	74,031.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			528,188.00	467,898.00	229,545.16	467,898.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	356,888.00	369,386.00	44,478.64	369,386.00	0.00	0.0%
PERS		3201-3202	69,633.00	66,863.00	30,143.45	66,863.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	45,145.00	43,138.00	21,338.52	43,138.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	104,636.00	87,427.00	41,109.00	87,427.00	0.00	0.0%
Unemployment Insurance		3501-3502	10,527.00	5,220.00	2,457.08	5,220.00	0.00	0.0%
Workers' Compensation		3601-3602	20,194.00	24,101.00	11,351.46	24,101.00	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			607,023.00	596,135.00	150,878.15	596,135.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	105,000.00	125,000.00	119,082.13	125,000.00	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	45,934.00	73,370.00	16,336.82	73,370.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,100.00	2,096.00	2,100.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,934.00	200,470.00	137,514.95	200,470.00	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	17,268.00	24,465.00	115.00	24,465.00	0.00	0.0%
Dues and Memberships		5300	253.00	253.00	0.00	253.00	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	137,670.00	607,896.00	55,781.42	607,896.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,191.00	632,614.00	55,896.42	632,614.00	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)
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	1,129,965.00	1,203,806.00	564,070.00	1,203,806.00	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	9,752.00	9,751.70	9,752.00	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			1,129,965.00	1,213,558.00	573,821.70	1,213,558.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Payments to County Offices		7142	161,205.00	159,067.00	0.00	159,067.00	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)			162,205.00	160,067.00	0.00	160,067.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,534.00	11,914.00	0.00	11,914.00	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			12,534.00	11,914.00	0.00	11,914.00	0.00	0.0%
TOTAL, EXPENDITURES			3,084,655.00	3,863,579.00	1,412,234.69	3,863,579.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	592,042.00	642,980.00	0.00	642,980.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			592,042.00	642,980.00	0.00	642,980.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			592,042.00	642,980.00	0.00	642,980.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,902,141.00	5,887,092.00	3,154,627.69	5,887,092.00	0.00	0.0%
2) Federal Revenue		8100-8299	378,312.00	1,919,851.00	754,442.50	1,919,851.00	0.00	0.0%
3) Other State Revenue		8300-8599	620,658.00	947,112.00	595,590.78	947,112.00	0.00	0.0%
4) Other Local Revenue		8600-8799	212,681.00	361,518.00	165,814.60	361,518.00	0.00	0.0%
5) TOTAL, REVENUES			7,113,792.00	9,115,573.00	4,670,475.57	9,115,573.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,879,049.00	3,135,557.00	1,544,930.06	3,135,557.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,048,711.00	1,077,652.00	559,368.13	1,077,652.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,144,018.00	2,144,740.00	946,007.72	2,144,740.00	0.00	0.0%
4) Books and Supplies		4000-4999	416,530.00	482,317.00	229,376.77	482,317.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	649,818.00	1,180,001.00	346,763.78	1,180,001.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,235,925.00	1,934,988.00	1,189,291.24	1,934,988.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	189,207.00	193,032.00	38,692.74	193,032.00	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			8,563,258.00	10,148,287.00	4,854,430.44	10,148,287.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,449,466.00)	(1,032,714.00)	(183,954.87)	(1,032,714.00)		
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	69,365.00	13,853.00	69,365.00	13,853.00	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			(69,365.00)	(13,853.00)	(69,365.00)	(13,853.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,518,831.00)	(1,046,567.00)	(253,319.87)	(1,046,567.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,416,376.81	4,416,377.00		4,416,377.00	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)			4,416,376.81	4,416,377.00		4,416,377.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,416,376.81	4,416,377.00		4,416,377.00		
2) Ending Balance, June 30 (E + F1e)			2,897,545.81	3,369,810.00		3,369,810.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
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	155,729.65	132,061.00		132,061.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,127,429.00	1,086,262.00		1,086,262.00		
DONATIONS	0000	9780	58,733.00					
INSTRUCTIONAL MATERIALS	0000	9780	17,528.00					
DEFERRED MAINTENANCE	0000	9780	879,768.00					
RETIREE BENEFITS	0000	9780	81,316.00					
STATE LOTTERY REVENUE	1100	9780	90,084.00					
DONATIONS	0000	9780		61,869.00				
INSTRUCTIONAL MATERIALS	0000	9780		17,528.00				
DEFERRED MAINTENANCE	0000	9780		784,734.00				
RETIREE BENEFITS	0000	9780		111,924.00				
STATE LOTTERY REVENUE	1100	9780		110,207.00				
DONATIONS	0000	9780				61,869.00		
INSTRUCTIONAL MATERIALS	0000	9780				17,528.00		
DEFERRED MAINTENANCE	0000	9780				784,734.00		
RETIREE BENEFITS	0000	9780				111,924.00		
STATE LOTTERY REVENUE	1100	9780				110,207.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,356,779.00	2,148,987.00		2,148,987.00		
Unassigned/Unappropriated Amount		9790	(744,891.84)	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	3,636,323.00	2,793,154.00	1,847,249.00	2,793,154.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,169,230.00	1,949,162.00	723,743.00	1,949,162.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	10,679.00	10,521.00	5,326.86	10,521.00	0.00	0.0%
Timber Yield Tax		8022	18,054.00	12,592.00	5,680.12	12,592.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	972,092.00	1,005,610.00	502,853.32	1,005,610.00	0.00	0.0%
Unsecured Roll Taxes		8042	37,824.00	39,889.00	30,138.67	39,889.00	0.00	0.0%
Prior Years' Taxes		8043	396.00	497.00	3,625.91	497.00	0.00	0.0%
Supplemental Taxes		8044	12,670.00	31,571.00	10,100.30	31,571.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	44,873.00	44,096.00	25,910.51	44,096.00	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			5,902,141.00	5,887,092.00	3,154,627.69	5,887,092.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,902,141.00	5,887,092.00	3,154,627.69	5,887,092.00	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	72,443.00	74,296.00	0.00	74,296.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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	259,337.00	222,901.00	0.00	222,901.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,078.00	18,344.00	0.00	18,344.00	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	29,454.00	33,763.00	0.00	33,763.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,570,547.00	754,442.50	1,570,547.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			378,312.00	1,919,851.00	754,442.50	1,919,851.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	19,816.00	20,142.00	20,142.00	20,142.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	116,017.00	124,944.00	42,065.78	124,944.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	484,825.00	802,026.00	533,383.00	802,026.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			620,658.00	947,112.00	595,590.78	947,112.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	7,500.00	1,500.00	7,500.00	0.00	0.0%
Interest		8660	23,000.00	23,000.00	0.00	23,000.00	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	1,000.00	1,000.00	0.00	1,000.00	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	18,000.00	123,150.00	71,053.60	123,150.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	170,681.00	206,868.00	93,261.00	206,868.00	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			212,681.00	361,518.00	165,814.60	361,518.00	0.00	0.0%
TOTAL, REVENUES			7,113,792.00	9,115,573.00	4,670,475.57	9,115,573.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,539,339.00	2,737,872.00	1,354,888.68	2,737,872.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	127,585.00	178,341.00	61,420.40	178,341.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	212,125.00	219,344.00	128,620.98	219,344.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,879,049.00	3,135,557.00	1,544,930.06	3,135,557.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	455,314.00	429,907.00	214,637.53	429,907.00	0.00	0.0%
Classified Support Salaries		2200	301,560.00	306,885.00	177,977.58	306,885.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	67,318.00	67,798.00	39,548.88	67,798.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,990.00	71,490.00	39,001.90	71,490.00	0.00	0.0%
Other Classified Salaries		2900	153,529.00	201,572.00	88,202.24	201,572.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,048,711.00	1,077,652.00	559,368.13	1,077,652.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	777,022.00	787,165.00	254,318.42	787,165.00	0.00	0.0%
PERS		3201-3202	188,563.00	200,535.00	103,297.81	200,535.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	116,518.00	126,593.00	64,229.68	126,593.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	849,543.00	803,454.00	407,113.58	803,454.00	0.00	0.0%
Unemployment Insurance		3501-3502	44,902.00	20,479.00	10,187.16	20,479.00	0.00	0.0%
Workers' Compensation		3601-3602	86,154.00	94,590.00	47,171.07	94,590.00	0.00	0.0%
OPEB, Allocated		3701-3702	81,316.00	111,924.00	59,690.00	111,924.00	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			2,144,018.00	2,144,740.00	946,007.72	2,144,740.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	105,000.00	125,000.00	119,082.13	125,000.00	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	252,706.00	288,211.00	79,883.65	288,211.00	0.00	0.0%
Noncapitalized Equipment		4400	58,824.00	69,106.00	30,410.99	69,106.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			416,530.00	482,317.00	229,376.77	482,317.00	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	28,568.00	35,940.00	1,992.54	35,940.00	0.00	0.0%
Dues and Memberships		5300	12,917.00	13,511.00	9,203.92	13,511.00	0.00	0.0%
Insurance		5400-5450	60,876.00	60,854.00	53,026.79	60,854.00	0.00	0.0%
Operations and Housekeeping Services		5500	84,762.00	92,757.00	34,520.75	92,757.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,235.00	81,233.00	26,831.54	81,233.00	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	372,937.00	881,343.00	217,936.72	881,343.00	0.00	0.0%
Communications		5900	11,523.00	14,363.00	3,251.52	14,363.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			649,818.00	1,180,001.00	346,763.78	1,180,001.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	529,245.00	529,244.54	529,245.00	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	1,235,925.00	1,395,991.00	650,295.00	1,395,991.00	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	9,752.00	9,751.70	9,752.00	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			1,235,925.00	1,934,988.00	1,189,291.24	1,934,988.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Payments to County Offices		7142	188,207.00	186,069.00	32,729.81	186,069.00	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	5,963.00	5,962.93	5,963.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			189,207.00	193,032.00	38,692.74	193,032.00	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			8,563,258.00	10,148,287.00	4,854,430.44	10,148,287.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	69,365.00	13,853.00	69,365.00	13,853.00	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			69,365.00	13,853.00	69,365.00	13,853.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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)			(69,365.00)	(13,853.00)	(69,365.00)	(13,853.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
5640	Medi-Cal Billing Option	8,191.00
6300	Lottery: Instructional Materials	119,046.00
7311	Classified School Employee Professional De	4,823.00
7810	Other Restricted State	1.00
Total, Restricted Balance		<u>132,061.00</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	78,100.00	246,214.00	43,288.00	246,214.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,400.00	15,563.00	2,643.57	15,563.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,150.00	550.00	142.60	550.00	0.00	0.0%
5) TOTAL REVENUES			116,650.00	262,327.00	46,074.17	262,327.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	59,114.00	80,536.00	41,788.44	80,536.00	0.00	0.0%
3) Employee Benefits		3000-3999	42,279.00	34,135.00	19,415.06	34,135.00	0.00	0.0%
4) Books and Supplies		4000-4999	79,745.00	129,500.00	52,300.53	129,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,877.00	5,739.00	735.25	5,739.00	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			186,015.00	249,910.00	114,239.28	249,910.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,365.00)	12,417.00	(68,165.11)	12,417.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	69,365.00	13,853.00	69,365.00	13,853.00	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			69,365.00	13,853.00	69,365.00	13,853.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	26,270.00	1,199.89	26,270.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,920.51	16,921.00		16,921.00	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)			16,920.51	16,921.00		16,921.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,920.51	16,921.00		16,921.00		
2) Ending Balance, June 30 (E + F1e)			16,920.51	43,191.00		43,191.00		
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			16,920.51	43,191.00		43,191.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	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	78,100.00	246,214.00	43,288.00	246,214.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			78,100.00	246,214.00	43,288.00	246,214.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,400.00	15,563.00	2,643.57	15,563.00	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			4,400.00	15,563.00	2,643.57	15,563.00	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	34,000.00	400.00	142.60	400.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	150.00	0.00	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%
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			34,150.00	550.00	142.60	550.00	0.00	0.0%
TOTAL REVENUES			116,650.00	262,327.00	46,074.17	262,327.00		

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	44,473.00	65,895.00	33,802.08	65,895.00	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	14,641.00	14,641.00	7,986.36	14,641.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,114.00	80,536.00	41,788.44	80,536.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,468.00	14,628.00	7,351.22	14,628.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,451.00	5,973.00	3,062.59	5,973.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,740.00	11,340.00	7,876.38	11,340.00	0.00	0.0%
Unemployment Insurance		3501-3502	555.00	390.00	200.16	390.00	0.00	0.0%
Workers' Compensation		3601-3602	1,065.00	1,804.00	924.71	1,804.00	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			42,279.00	34,135.00	19,415.06	34,135.00	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	6,806.00	7,500.00	3,249.95	7,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	72,939.00	122,000.00	49,050.58	122,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,745.00	129,500.00	52,300.53	129,500.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	65.00	65.00	0.00	65.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,748.00	3,748.00	0.00	3,748.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	862.00	269.25	862.00	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	1,064.00	1,064.00	466.00	1,064.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,877.00	5,739.00	735.25	5,739.00	0.00	0.0%
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			186,015.00	249,910.00	114,239.28	249,910.00		

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	69,365.00	13,853.00	69,365.00	13,853.00	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			69,365.00	13,853.00	69,365.00	13,853.00	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)			69,365.00	13,853.00	69,365.00	13,853.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	43,191.00
Total, Restricted Balance		<u>43,191.00</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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
5) TOTAL REVENUES			15,000.00	15,000.00	0.00	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	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)			15,000.00	15,000.00	0.00	15,000.00		
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)			15,000.00	15,000.00	0.00	15,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,304,356.28	1,304,356.00		1,304,356.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,304,356.28	1,304,356.00		1,304,356.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,304,356.28	1,304,356.00		1,304,356.00		
2) Ending Balance, June 30 (E + F1e)			1,319,356.28	1,319,356.00		1,319,356.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,321,177.00	1,319,356.00		1,319,356.00		
Unassigned/Unappropriated Amount		9790	(1,820.72)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL REVENUES			15,000.00	15,000.00	0.00	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.00	20,000.00		
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	150,000.00	150,000.00	7,361.48	150,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,150,000.00	1,150,000.00	12,010.99	1,150,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,300,000.00	1,300,000.00	19,372.47	1,300,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,280,000.00)	(1,280,000.00)	(19,372.47)	(1,280,000.00)		
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)			(1,280,000.00)	(1,280,000.00)	(19,372.47)	(1,280,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,122,440.60	3,122,441.00		3,122,441.00	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)			3,122,440.60	3,122,441.00		3,122,441.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,122,440.60	3,122,441.00		3,122,441.00		
2) Ending Balance, June 30 (E + F1e)			1,842,440.60	1,842,441.00		1,842,441.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			1,842,440.60	1,842,441.00		1,842,441.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncerainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL REVENUES			20,000.00	20,000.00	0.00	20,000.00	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)
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	150,000.00	150,000.00	7,361.48	150,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			150,000.00	150,000.00	7,361.48	150,000.00	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	1,150,000.00	1,150,000.00	12,010.99	1,150,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			1,150,000.00	1,150,000.00	12,010.99	1,150,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,300,000.00	1,300,000.00	19,372.47	1,300,000.00		

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

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1,842,441.00
Total, Restricted Balance		<u>1,842,441.00</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,536.97	1,537.00		1,537.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,536.97	1,537.00		1,537.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,536.97	1,537.00		1,537.00		
2) Ending Balance, June 30 (E + F1e)			1,536.97	1,537.00		1,537.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			1,536.97	1,537.00		1,537.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	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		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
7710	State School Facilities Projects	1,537.00
Total, Restricted Balance		<u>1,537.00</u>

CUTTEN ELEMENTARY SCHOOL DISTRICT
ALL FUNDS
SECOND INTERIM WORKING BUDGET
FISCAL YEAR 2021-22

3/9/2022

	General Fund/TRANS		SPECIAL REVENUE FUNDS		OTHER FUND TYPES			Total All Funds
	Unrestricted	Restricted	Cafeteria Fund	Special Reserves	Building Fund	County School Facilities	Capital Facilities	
A. REVENUES								
Local Control Funding Formula	\$ 5,887,092	\$	\$	\$	\$	\$	\$	\$ 5,887,092
Federal Sources		1,919,851	246,214					2,166,065
Other State Sources	109,511	837,601	15,563					962,675
Other Local Sources	154,650	206,868	550	15,000	20,000			397,068
Total Revenue	6,151,253	2,964,320	262,327	15,000	20,000			9,412,900
B. EXPENDITURES								
Certificated Salaries	2,554,634	580,923	80,536					3,135,557
Classified Salaries	609,754	467,898	34,135					1,158,188
Employee Benefits	1,548,605	596,135	129,500					2,178,875
Supplies	281,847	200,470	5,739		150,000			611,817
Services & Other Operating	547,387	632,614						1,335,740
Capital Outlay	721,430	1,213,558			1,150,000			3,084,988
Other Outgo	32,965	160,067						193,032
Support Costs	(11,914)	11,914						
Total Expenditures	6,284,708	3,863,579	249,910	15,000	1,300,000			11,698,197
C. EXCESS REVENUES (EXPENDITURES)	(133,455)	(899,259)	12,417	(1,280,000)				(2,285,297)
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers In			13,853					13,853
Interfund Transfers Out	(13,853)							(13,853)
Other Sources								
Other Uses								
Contributions	(642,980)	642,980						
Total Other Sources (Uses)	(656,833)	642,980	13,853					
E. FUND BALANCE INCREASE (DECREASE)	(790,288)	(256,279)	26,270	15,000	(1,280,000)			(2,285,297)
F. ADJUSTED BEGINNING BALANCE	4,028,037	388,340	16,921	1,304,356	3,122,441	1,537		8,861,631
G. ENDING BALANCE	\$ 3,237,749	\$ 132,061	\$ 43,191	\$ 1,319,356	\$ 1,842,441	\$ 1,537		\$ 6,576,334

District Reserve of 34.13% includes:

<i>General Fund Designated for Economic Uncertainty:</i>	\$2,148,987
<i>Special Reserve Fund Ending Balance:</i>	\$1,319,356
TOTAL:	\$3,468,343

Total General Fund Expenditures, Transfers out and Uses \$10,162,140

Recommended Minimum Reserve Calculation at 4%: \$406,486

Budgeted Reserve Level: 34.13%

MULTI-YEAR BUDGET PROJECTION

CUTTEN ELEMENTARY SCHOOL DISTRICT ALL FUNDS SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2022-23	3/9/2022										
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	Cafeteria Fund	Special Reserves	Building Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES											
Local Control Funding Formula	\$ 5,291,898	\$ 953,889	\$ 5,291,898	\$ 197,912	\$ 15,000	\$ 20,000	\$	\$	\$	\$	\$ 5,291,898
Federal Sources		404,982	404,982	12,556							1,151,801
Other State Sources	109,511	206,868	316,379	150	15,000	20,000					527,049
Other Local Sources	142,050		142,050								384,068
Total Revenue	5,543,459	1,565,739	7,109,198	210,618	15,000	20,000					7,354,816
B. EXPENDITURES											
Certificated Salaries	2,622,181	454,592	3,076,773	89,465							3,076,773
Classified Salaries	634,653	408,741	1,043,394	35,726							1,132,859
Employee Benefits	1,646,870	565,718	2,212,588	129,500							2,248,314
Supplies	234,106	52,781	286,887	5,927							416,387
Services & Other Operating	550,254	411,820	962,074			150,000					1,118,001
Capital Outlay		160,000	160,000			1,150,000					1,310,000
Other Outgo	32,965	160,067	193,032								193,032
Support Costs	(11,914)	11,914									
Total Expenditures	5,709,115	2,225,633	7,934,748	260,618	15,000	1,300,000					9,495,366
C. EXCESS REVENUES (EXPENDITURES)	(165,656)	(659,894)	(825,550)	(50,000)		(1,280,000)					(2,140,550)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				50,000							50,000
Interfund Transfers Out	(50,000)		(50,000)								(50,000)
Other Sources											
Other Uses											
Contributions	(680,514)	680,514									
Total Other Sources (Uses)	(730,514)	680,514	(50,000)	50,000							
E. FUND BALANCE INCREASE (DECREASE)	(896,170)	20,620	(875,550)	43,191	15,000	(1,280,000)					(2,140,550)
F. ADJUSTED BEGINNING BALANCE	3,237,749	132,061	3,369,810	43,191	1,319,356	1,842,441	1,537				6,576,334
G. ENDING BALANCE	\$ 2,341,579	\$ 152,681	\$ 2,494,260	\$ 43,191	\$ 1,334,356	\$ 562,441	\$ 1,537	\$	\$	\$	\$ 4,435,784
Total General Fund Expenditures, Transfers out and Uses		\$7,984,748									
Recommended Minimum Reserve Calculation at 4%:		\$319,390									
Budgeted Reserve Level:		31.67%									
District Reserve of 31.67% includes:											
General Fund Designated for Economic Uncertainty:											\$ 1,194,166
Special Reserve Fund Ending Balance:											\$ 1,334,356
TOTAL:											\$ 2,528,522

MULTI-YEAR BUDGET PROJECTION

CUTTEN ELEMENTARY SCHOOL DISTRICT										3/9/2022	
ALL FUNDS											
SECOND INTERIM MULTI-YEAR PROJECTION											
FISCAL YEAR 2023-24											
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	Cafeteria Fund	Special Reserves	Building Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES											
Local Control Funding Formula	\$ 5,480,956	\$	\$ 5,480,956	\$	\$	\$	\$	\$	\$	\$	\$ 5,480,956
Federal Sources		953,888	953,888	197,947							1,151,835
Other State Sources	109,511	404,982	514,493	12,558							527,051
Other Local Sources	142,050	206,868	348,918	150	15,000	20,000					384,068
Total Revenue	5,732,517	1,565,738	7,298,255	210,655	15,000	20,000					7,543,910
B. EXPENDITURES											
Certificated Salaries	2,653,568	459,882	3,113,450								3,113,450
Classified Salaries	642,178	413,155	1,055,333	89,643							1,144,976
Employee Benefits	1,532,076	560,478	2,092,554	35,389							2,127,943
Supplies	235,263	52,781	288,044	129,500							417,544
Services & Other Operating	558,148	411,827	969,975	6,123		582,441					976,098
Capital Outlay	32,965	160,000	192,965								192,965
Other Outgo	(11,914)	160,067	148,153								148,153
Support Costs		11,914	11,914								11,914
Total Expenditures	5,642,284	2,230,104	7,872,388	260,655		582,441					8,715,484
C. EXCESS REVENUES (EXPENDITURES)	90,233	(664,366)	(574,133)	(50,000)	15,000	(562,441)					(1,171,574)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In				50,000							50,000
Interfund Transfers Out	(50,000)		(50,000)								(50,000)
Other Sources											
Other Uses	(684,986)	684,986									
Contributions											
Total Other Sources (Uses)	(734,986)	684,986	(50,000)	50,000							
E. FUND BALANCE INCREASE (DECREASE)	(644,753)	20,620	(624,133)		15,000	(562,441)					(1,171,574)
F. ADJUSTED BEGINNING BALANCE	2,341,579	152,681	2,494,260	43,191	1,334,356	562,441	1,537				4,435,784
G. ENDING BALANCE	\$ 1,696,826	\$ 173,301	\$ 1,870,127	\$ 43,191	\$ 1,349,356	\$ (0)	\$ 1,537				\$ 3,264,210
<i>District Reserve of 23.29% includes:</i>											
<i>General Fund Designated for Economic Uncertainty: \$ 495,592</i>											
<i>Special Reserve Fund Ending Balance: \$ 1,349,356</i>											
TOTAL: \$ 1,844,948											
<i>Total General Fund Expenditures, Transfers out and Uses \$7,922,388</i>											
Recommended Minimum Reserve Calculation at 4%: \$316,896											
<i>Budgeted Reserve Level: 23.29%</i>											

CUTTEN ELEMENTARY SCHOOL DISTRICT
 SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
 Beginning Cash balance as of January 31, 2022

03/09/22

	February	March	April	May	June	Receivable
Cash as of Jan 31	5,234,619	4,999,700	5,197,491	4,518,716	4,587,714	
LCFF Revenues	189,181	801,891	189,181	624,335	927,877	0
Federal Revenues	0	128,530	10,427	148,601	139,182	738,668
State Revenues	0	0	27,626	0	277,881	46,014
Local Revenues	21,139	39,668	23,979	44,674	71,743	9,500
Sources	0	0	0	0	0	0
P/Y Recbl	252,616	0	0	0	0	0
1000	307,427	318,804	315,016	332,748	316,632	
2000	99,106	99,732	106,686	105,055	107,705	
3000	148,218	174,487	177,982	182,427	515,618	
4000	20,632	24,890	114,009	39,147	54,263	
5000	122,472	154,385	167,379	76,309	312,692	
6000	0	0	48,916	0	696,781	
7000	0	0	0	0	154,339	
Uses	0	0	0	0	0	
TF in	0	0	0	0	0	
TF out	0	0	0	0	(55,512)	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	0	0	
Deferred Expense	0	0	0	12,926	0	
Prepaid Expense	0	0	0	0	0	
Cash Balance	4,999,700	5,197,491	4,518,716	4,587,714	3,901,880	

Total Receivables (including deferred appropriations if any) \$794,182
 Final Projected Cash Balance General Fund, TRANS, Reserve: \$3,901,880

**BEFORE THE GOVERNING BOARD
OF THE
CUTTEN SCHOOL DISTRICT**

In the Matter of the Declaration)	
of Intention to Convey an Easement)	RESOLUTION
for Public Utility Purposes and)	NO. 2022 - 05
Publication of Notice Thereof)	

WHEREAS, pursuant to Education Code section 17556 et seq., a school district may convey an interest in real property to a public utility without a vote of the electors to construct, maintain, and operate public utility electrical poles and lines upon any land belonging to the district on such terms and conditions as the parties agree;

WHEREAS, the Cutten School District (“District”) is the owner of real property located at and near 4182 Walnut Dr., Eureka, California (“Property”); and

WHEREAS, the District is making certain improvements to the Property which requires that the District grant to PG&E an easement over a portion of such real property owned by the District.

NOW, THEREFORE, BE IT RESOLVED:

1. Pursuant to Education Code section 17556 et seq., this Board intends to convey an easement to PG&E on a portion of the District property in the location depicted in the attached diagram.
2. This Board will meet and, after holding a public hearing, shall consider completion of such conveyance on April 4, 2022, at the hour of 6:30 p.m., at its regular meeting place at the District Office, 4182 Walnut Drive, Eureka, California. Unless a protest is entered, this Board may, at that meeting, or any other meeting of the Board held within sixty (60) days thereafter, adopt a resolution by two-thirds vote of all its members authorizing and directing the District Superintendent to execute the easement for recordation.
3. The Clerk of this Board is hereby authorized and directed to give notice of this Resolution by, at least ten (10) days prior to the meeting date specified in Paragraph 2, posting a copy of this Resolution, duly adopted by the Board, in three public places in the District and by publishing a summary of this Resolution in the Times-Standard, a newspaper having a general

circulation in the District, one time, at least five (5) days prior to the meeting date specified in Paragraph 2.

The foregoing Resolution was adopted upon motion of Trustee _____, seconded by Trustee _____, at a regular meeting on this __th day of _____, by a vote of not less than two-thirds of all members as set forth below.

Trustee _____
Trustee _____
Trustee _____
Trustee _____
Trustee _____

AYES: _____ **NOES:** _____ **ABSENT/NOT VOTING:** _____

I hereby certify the foregoing to be a full, true, and correct resolution duly adopted by the Governing Board of the Cutten School District.

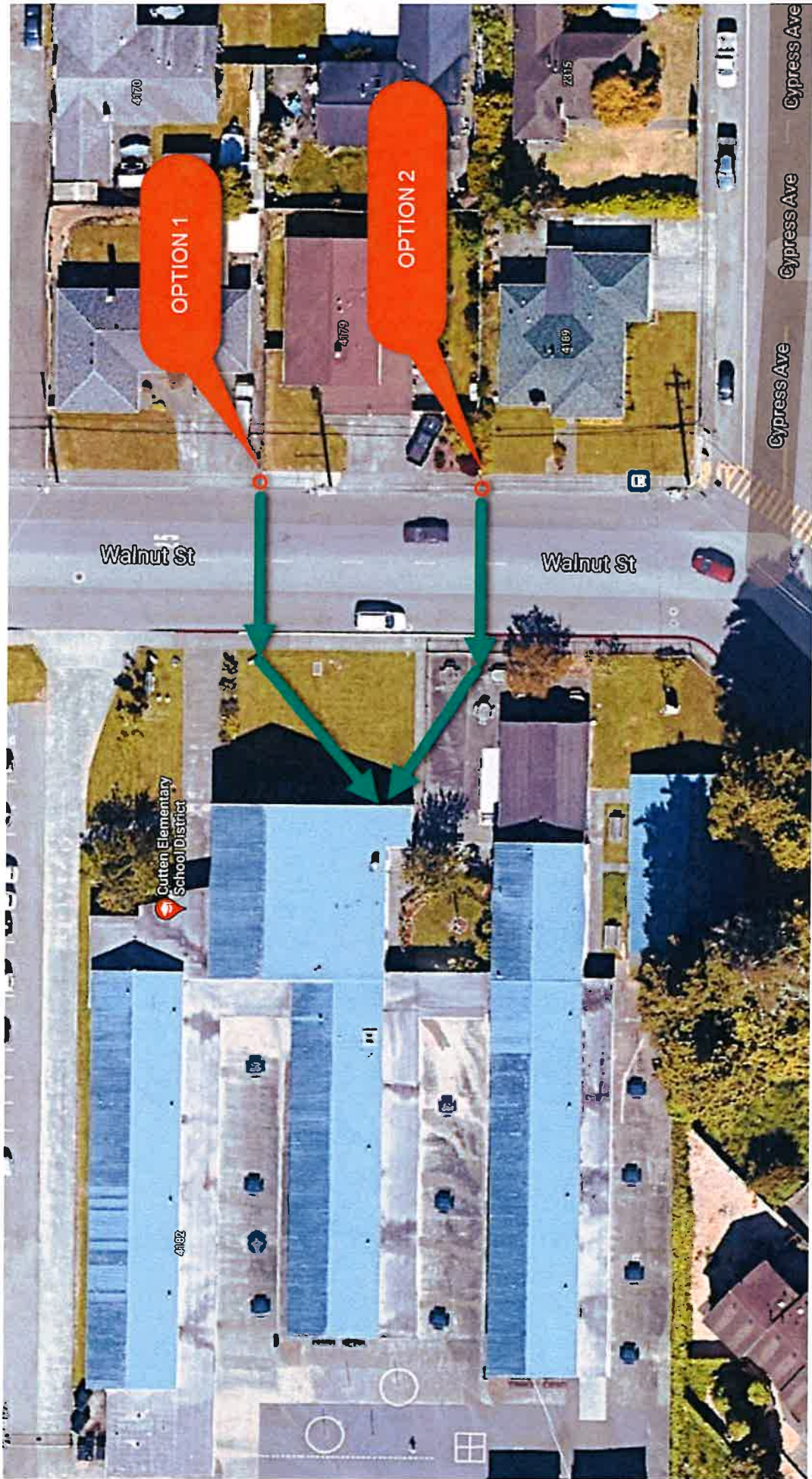
President
Cutten School District.

Attest:

Secretary of the Board







Cutten School District
 Certificated Position Projections
 2022-23

		0.261		0.0145		0.005		0.0231		18000	
NAME	POSITION	FTE	RANGE	STEP	SALARY	STRS-310	MEDI-3331	SUI-3501	WC-3601	H/W-3411	TOTAL
Principal	PRNC	0.5	1	8	43,500.00	11,353.50	630.75	217.50	1,004.85	9,000.00	65,706.60
Principal	PRNC	1	1	8	87,000.00	22,707.00	1,261.50	435.00	2,009.70	18,000.00	131,413.20

		0.261		0.0145		0.005		0.0231		18000	
NAME	POSITION	FTE	RANGE	STEP	SALARY	STRS-310	MEDI-3331	SUI-3501	WC-3601	H/W-3411	TOTAL
Speech Language Pathologist	SLP	0.5	1	3	26,191.00	6,835.85	379.77	130.96	605.01	9,000.00	43,142.59
Speech Language Pathologist	SLP	0.75	1	3	39,286.50	10,253.78	569.65	196.43	907.52	13,500.00	64,713.88
Speech Language Pathologist	SLP	1	1	3	52,382.00	13,671.70	759.54	261.91	1,210.02	18,000.00	86,285.18

		0.261		0.0145		0.005		0.0231		18000	
NAME	POSITION	FTE	RANGE	STEP	SALARY	STRS-310	MEDI-3331	SUI-3501	WC-3601	H/W-3411	TOTAL
Special Education Teacher	SPED	1	3	1	50,690.00	13,230.09	735.01	253.45	1,170.94	9,000.00	75,079.48
Special Education Teacher	SPED	1	3	2	52,637.00	13,738.26	763.24	263.19	1,215.91	13,500.00	82,117.59
Special Education Teacher	SPED	1	3	3	54,603.00	14,251.38	791.74	273.02	1,261.33	18,000.00	89,180.47

Cutten School District
 Health & Welfare Benefits
 2021-22 to 2022-2023

Plan	2021-2022						2022-2023					
	Medical	Annual	Cap	Out of Pocket	Medical	Dental	Vision	Total	Annual	Cap	Out of Pocket	Difference
Oak + Family	\$ 1,794	\$ 21,528	\$ 18,000	\$ 3,528	\$ 2,077	\$ 113	\$ 22	\$ 2,212	\$ 26,544	\$ 18,000	\$ 8,544	\$ 5,016
Oak + Spouse	\$ 1,794	\$ 21,528	\$ 18,000	\$ 3,528	\$ 1,682	\$ 113	\$ 22	\$ 1,817	\$ 21,804	\$ 18,000	\$ 3,804	\$ 276
Spruce + Family	\$ 1,652	\$ 19,824	\$ 18,000	\$ 1,824	\$ 1,620	\$ 113	\$ 22	\$ 1,755	\$ 21,060	\$ 18,000	\$ 3,060	\$ 1,236
Spruce Employee Only	\$ 1,652	\$ 19,824	\$ 18,000	\$ 1,824	\$ 658	\$ 113	\$ 22	\$ 793	\$ 9,516	\$ 18,000	\$ -	\$ (1,824)
Maple + Family	\$ 1,143	\$ 13,716	\$ 18,000	\$ -	\$ 1,567	\$ 113	\$ 22	\$ 1,702	\$ 20,424	\$ 18,000	\$ 2,424	\$ 2,424
Maple + Spouse	\$ 1,143	\$ 13,716	\$ 18,000	\$ -	\$ 1,180	\$ 113	\$ 22	\$ 1,315	\$ 15,780	\$ 18,000	\$ -	\$ -
Maple Employee Only	\$ 1,143	\$ 13,716	\$ 18,000	\$ -	\$ 590	\$ 113	\$ 22	\$ 725	\$ 8,700	\$ 18,000	\$ -	\$ -
Pine + Family	\$ 1,552	\$ 18,624	\$ 18,000	\$ 624	\$ 968	\$ 113	\$ 22	\$ 1,103	\$ 13,236	\$ 18,000	\$ -	\$ (624)
Pine Employee Only	\$ 1,552	\$ 18,624	\$ 18,000	\$ 624	\$ 464	\$ 113	\$ 22	\$ 599	\$ 7,188	\$ 18,000	\$ -	\$ (624)