

Newcastle Elementary School District

2021-2022

First Interim Budget Report

645 Kentucky Greens Way
Newcastle, CA 95658

Presented to the Board of Trustees

December 15, 2021

Newcastle Elementary School District
2021-22 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2021
Presented December 15, 2021

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

On June 28, 2021, Governor Gavin Newsom signed an on-time budget. During the preparation of the enacted state budget, there were components of the May Revision budget that either remained the same, were changed, or removed, or not included in the Enacted State Budget. Since districts' budgets are prepared based on the May Revision, the First Interim incorporates the applicable provisions from the enacted state budget.

Illustrated below are the primary budget items contained in the Governor's May Revision that were maintained in the enacted state budget:

- 5.07% cost of living adjustment to the Local Control Funding Formula (LCFF)
- Increasing the concentration grant component of the LCFF from 50% to 65%
 - Additional funds must be expended to increase the number of staff providing direct services
 - Since Newcastle Elementary School District's unduplicated percentage is less than 55%, the district will not receive additional funding.
- 4.05% COLA to Special Education
- 1.7% to state categorical programs
- Contributions to the Public School System Stabilization Account (PSSSA) and rainy-day funds
- Legislative changes to limit spending and maximize exceptions to maintain the constitutional appropriation Gann Limit

Other Enacted State Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget.

Budget Component	Description
Unemployment Insurance	<ul style="list-style-type: none"> AB 138 was amended to provide unemployment insurance rate relief for the School Employees Fund, setting the annual contribution rate at 0.5%, instead of the anticipated 1.23%
Deferrals	<ul style="list-style-type: none"> Instead of reducing the cash deferrals as presented in the May Revision, the enacted budget provides \$11 billion of funding to eliminate the deferrals
Special Education	<ul style="list-style-type: none"> An additional \$396.8M of on-going funds to the base grant above the 4.05% cost of living adjustment \$260M of on-going funds relating to the Special Education Early Intervention Grant \$450M for learning recovery supports \$100M for alternative dispute resolution and prevention
Expanded Learning Opportunities Program	<ul style="list-style-type: none"> \$1.8B of funding for access to comprehensive learning for all unduplicated students in elementary schools by implementing before/after school opportunities to equal nine hours per day when combined to the regular instructional day with very low pupil to staff ratios. 30 expanded intersession nine hour days would also be required to be provided
Educator Effectiveness Block Grant	<ul style="list-style-type: none"> \$1.5B of one-time funding to provide professional development for teachers, administrators, paraprofessionals who work / interact with pupils
CA Community Schools	<ul style="list-style-type: none"> \$3B of one-time funding to create a network of at least five regional technical assistance centers and establish new/expanded community schools.
Educator Recruitment, Retention and Training	<ul style="list-style-type: none"> \$785M of one-time funding relating to teacher intern programs; National Board certification; flexibility in meeting the basic skills requirements to build adequate substitute pools; and continue the classified summer assistance/credentialing programs
A-G completion Improvement Grant Programs	<ul style="list-style-type: none"> \$1.1B of one-time funding to increase the number of pupils who graduate from high school with A-G eligibility and address learning loss mitigation
Classified Food Service Employee Training & Kitchen Infrastructure	<ul style="list-style-type: none"> \$150M of one-time funding for kitchen infrastructure upgrades and training
Pre-K Planning and Implementation	<ul style="list-style-type: none"> \$300M of one-time funding for planning and professional development costs associated with creating or expanding preschool or TK programs
Preschool, TK, and Full Day Kindergarten Facilities Grant Program	<ul style="list-style-type: none"> \$490M of one-time funds for facilities <ul style="list-style-type: none"> Purchasing or retrofitting portables are not allowed Applicants have a local match
State General Child Care & Preschool	<ul style="list-style-type: none"> \$739M to expand childcare access and \$130M for school-based state preschool program slots

Federal Funding

Due to the passage of the \$1.9 trillion America Rescue Plan approved in March 2021, K-12 LEAs are expected to receive approximately \$15.3 billion of Elementary and Secondary School Emergency Relief (ESSER III) funds. Since this mass inflow of these funds combined with previous one-time federal COVID funds can easily obscure normal operating deficits, districts ***must remove the one-time funding in the subsequent years*** and either discontinue the expenditure or budget for such expenditures with unrestricted funds unless another allowable restricted funding source is available.

The American Rescue Plan Act (ARPA) also contains a one-time increase to Individuals with Disabilities Education Act (IDEA) funding of \$256.4 million for Pre-K through 12 and 21.4 million for preschool. Additionally, for the federal fiscal year starting October 1, 2021, the Biden Administration has proposed an on-going increase similar to the one-time funding provided through ARPA:

- \$15.5 billion (a \$2.6 billion increase) for grades Pre-K through 12
- \$732 million for early intervention services for infants and toddlers with disabilities (an increase of \$250 million above the 2021 enacted level)

Reserves

District Reserve Requirements : Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Significant Statutory Changes Since Budget Adoption

On June 30, 2021, the statutes that established distance learning in Senate Bill (SB) 98 became inoperative. The instructional time and attendance accounting requirements that were effective in 2019-20 and prior years are again in effect for FY 2021-22. As in years prior to FY 2020-21, LEAs must meet the requirements of independent study to generate average daily attendance (ADA) for students not scheduled for physical in-person instruction. While AB 130 did not change the method used to generate a day of attendance for apportionment purposes in independent study, both temporary changes for 2021-22 and permanent changes to independent study program requirements were made and are conditions of apportionment.

Another new law that came into effect in 2021-22 relates to the new Local Control Accountability Plan (LCAP) requirements that include the following:

- The requirement for a mid-year, one-time supplement to the annual update
- Carryover requirements for actions, expenditures, and qualitative improvements contributing to increased and improved services for targeted pupils
- Demonstration of how the additional concentration grant add-on funding is being used to increase the number of staff providing direct services in high needs schools

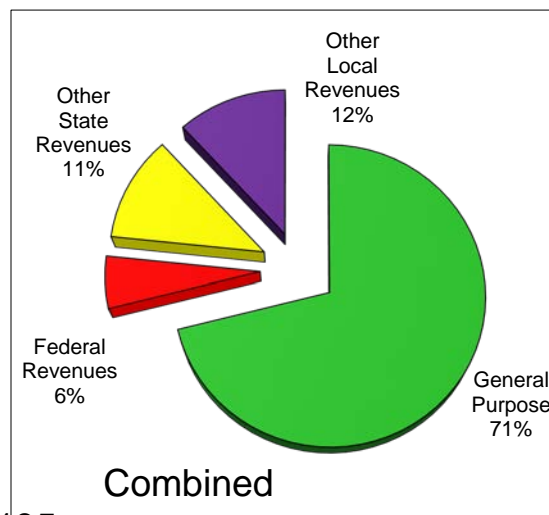
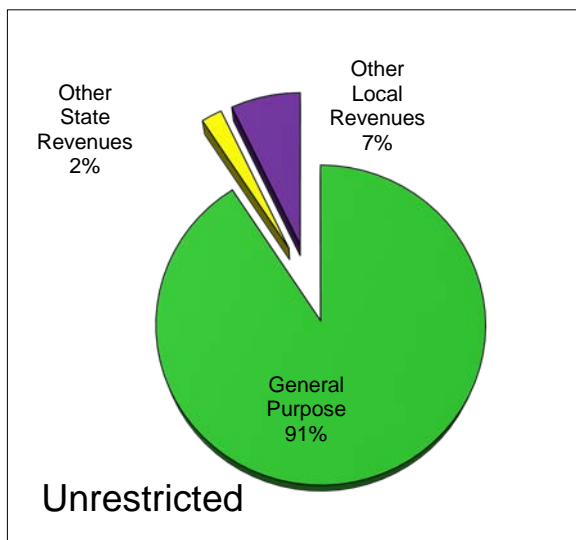
2020-21 Newcastle Elementary and Charter Schools Primary Budget Components

- ❖ Funded Average Daily Attendance (ADA) is based on the District’s 2020-21 ADA 424
 - Newcastle Elementary 178
 - Newcastle Charter 246
- ❖ The District’s unduplicated pupil percentage for supplemental/ concentration funding is
 - Newcastle Elementary 20.83%
 - Newcastle Charter 28.26%
- ❖ Lottery revenue is estimated to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is
 - Newcastle Elementary \$32.79 for K-8 ADA
 - Newcastle Charter \$17.21 for K-8 ADA
 -
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

Revenue Components ~ Newcastle Elementary and Charter Schools

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$4,139,860	\$4,205,783
Federal Revenues	\$0	\$329,931
Other State Revenues	\$96,813	\$680,696
Other Local Revenues	\$323,121	\$700,720
TOTAL	\$4,559,794	\$5,917,130



Education Protection Account

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

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

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

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

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

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

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

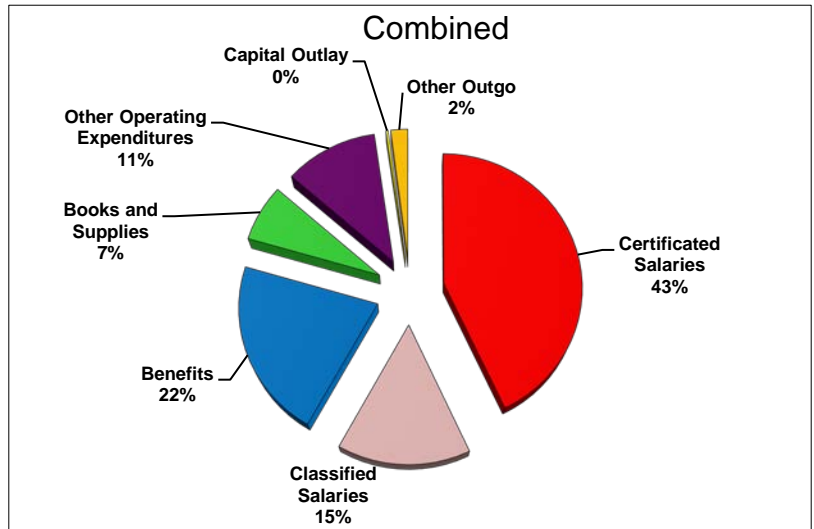
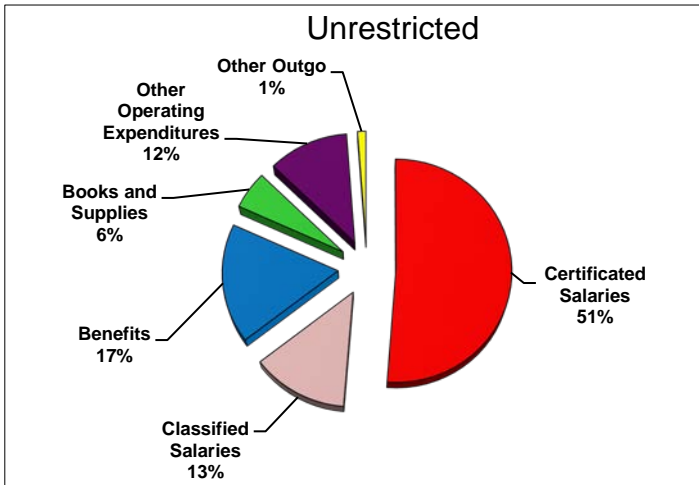
Education Protection Account (EPA) Budget		
2021-22 Fiscal Year		
Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$0	\$0
BUDGETED EPA REVENUES:		
<i>Estimated EPA Funds</i>	\$628,230	\$896,104
BUDGETED EPA EXPENDITURES:		
<i>Certificated Instructional Salaries and Benefits</i>	\$628,230	\$896,104
ENDING BALANCE	\$0	\$0

Operating Expenditure Components~ Newcastle Elementary and Charter Schools

The General Fund is used for most of the functions within the Newcastle Elementary School District. As illustrated below, salaries and benefits comprise approximately 81% of the District’s unrestricted budget, and approximately 80% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,148,620	\$2,599,851
Classified Salaries	\$774,674	\$1,074,775
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$980,292	\$1,512,140
Books and Supplies	\$216,213	\$359,884
Other Operating Expenditures	\$633,940	\$1,043,947
Capital Outlay	\$0	\$0
Other Outgo	\$198,098	\$255,009
TOTAL	\$4,951,837	\$6,845,606

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

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

Description	Amount
Special Education - Instruction	\$403,772
Restricted Maintenance Account	\$103,301
Litigation Settlement	\$92,000
TOTAL CONTRIBUTIONS	\$599,073

District Fund Summary ~ Newcastle Elementary and Charter Schools

The District's 2021-22 General Fund projects a total operating deficit of \$1.0 million resulting in an estimated ending fund balance of \$2.78 million. Please note that approximately \$450,000 of the deficit is due to spending funds carried over from 2020-21 and funds that were committed in the ending balance. The Newcastle Elementary School District's operating deficit is approximately \$550,000.

The components of the District's ending fund balance are as follows: revolving cash & other nonspendables - \$700; restricted programs - \$328,500; economic uncertainty - \$1.0 million; committed - \$661,092; assigned - 795,227; unassigned - \$0. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.

Cash Flow

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

Fund Summaries

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

FUND	2020-21	Est. Net Change	2021-22
NEWCASTLE ELEMENTARY	\$3,393,193	(\$1,041,937)	\$2,351,256
NEWCASTLE CHARTER SCHOOL	\$370,802	\$63,461	\$434,263
FOOD SERVICE	\$14,438	\$62,002	\$76,440
DEFERRED MAINTENANCE	\$251,845	(\$13,100)	\$238,745
CAPITAL FACILITIES	\$66,520	(\$27,300)	\$39,220
CAPITAL OUTLAY	\$454,579	\$600	\$455,179
TOTAL	\$4,551,377	(\$956,274)	\$3,595,103

General Planning Factors:

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

<i>Planning Factor</i>	2020-21	2021-22	2022-23	2023-24
Dept of Finance Statutory COLA	2.31%	1.70%	2.48%	3.11%
Local Control Funding Formula COLA	0.00%	5.07%	2.48%	3.11%
STRS Employer Rates	16.15%	16.92%	19.10%	19.10%
PERS Employer Rates	20.70%	22.91%	26.10%	27.10%
SUI Employer Rates	0.05%	0.50%	0.50%	0.20%
Lottery – Unrestricted per ADA	\$170	\$163	\$163	\$163
Lottery – Prop. 20 per ADA	\$74	\$65	\$65	\$65
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55
State Preschool Full-Day Reimbursement Rate	\$49.85	\$51.87	\$53.16	\$54.81
State Preschool Part-Day Reimbursement Rate	\$30.87	\$32.12	\$32.92	\$33.94
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

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

Revenue Assumptions:

The primary source of a school district’s revenue is generated from average daily attendance (ADA) which is approximately 97% of NESD’s enrollment. The 2020-21 enrollment was held harmless to the 2019-20 which was beneficial to NESD due to the drop in actual enrollment during the pandemic. Newcastle Elementary and Charter Enrollment for the 2021-22 school year estimated to be 466 at budget development. As of 10/31/21 the actual enrollment was approximately 431 which reduced the overall LCFF revenue by \$275,000 from budget . A prior year payment has lessened the impact of the revenue loss.

The average daily attendance for 2022-23 is projected at 436 with a proposed LCFF COLA of 2.48%. This will increase the district’s LCFF revenue approximately \$207,000

The average daily attendance for 2023-24 is projected at 454 with a proposed LCFF COLA of 3.11%. This would increase the district’s LCFF revenue approximately \$297,000

These are estimates that will change with any variances in ADA or COLA.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.7% in 22-23 and 1.8% in 23-24. Classified step and column costs are expected to increase by 2.3% in 22-23 and 2.6% in 23-24. Classified salaries in 2021-22 include 3 temporary six hour classified aide positions paid for with the Extended Learning Opportunity Grant. Once the one-time funds are expensed these positions will end and this is reflected in the 2022-23 and 2023-24 classified salaries.

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

Books and supplies have been reduced in 2022-23 and 2023-24 by the Extended Learning Opportunity Grant (ELO) expenditures. The 2021-22 books and supplies include \$125,000 that has been budgeted for the Science Textbook Adoption which will come from the committed funds.

Supplies and operating expenditures are increased in 2021-22 due to implementation of the Extended Learning Opportunity (ELO) grant. The expenses related to this grant have been reduced in 2022-23 and removed in 2023-24 when the funds are completely expensed. The 2021-22 budgeted services include \$92,000 in additional legal expenses which will come from the committed funds for anticipated litigation.

Estimated Ending Fund Balances Newcastle Elementary and Charter School:

During 2021-22, the district estimates that the General Fund is projected to deficit spend by \$1.0 million resulting in an ending General Fund balance of approximately \$2.6 million. The 1.1 million deficit includes \$450,000 of “intentional” deficit spending which consists of the following budgeted items:

Committed funds for Science textbooks	\$ 125,000
Committed funds for anticipated litigation	\$ 125,000
Other Safety Expenditures	\$ 52,000
PTC Fund for Play Structure	\$ 19,000
Extending Learning Opportunity Grant Expenditures	\$ 129,000

(ELO revenue was received in 20-21 but expenses will occur in 21-22)

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of five percent of total General Fund outgo are reserved for the following activities:

Description	2021-22	2022-23	2023-24
Wellness Fund	\$35	\$0	\$0
Library Author and Book Fair Fund	\$5,888	\$5,888	\$0
Text Books	\$25,000	\$50,000	\$0
STEM Donation Account	\$325	\$325	\$0
Music Donation Account	\$8,196	\$8,196	\$0
Field Trips	\$23,069	\$20,746	\$0
Chromebook Insurance Fund	\$4,405	\$4,405	\$0
PTC Donations	\$46,000	\$0	\$0
Enrichment Fund	\$5,498	\$0	\$0
Classroom Technology	\$30,000	\$30,000	\$0
Towards Projected Deficits	\$810,050	\$0	\$0
Lottery Certificated Salary and Benefits	\$4,958	\$0	\$0
EPA Salary and Benefits	\$1,662	\$0	\$0
Add: Additional 10% Reserve - BP3100.2	\$754,810	\$794,060	\$270,430
Amount Disclosed per SB 858 Requirements	\$1,719,896	\$913,620	\$270,430
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$210,354	\$192,317	\$185,987
Add: Restricted Fund Balance	\$193,477	\$92,000	\$0
Add: Committed Funds	\$661,092	\$335,719	\$0
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$2,785,519</i>	<i>\$1,534,356</i>	<i>\$457,117</i>

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the Newcastle Elementary School District is projecting to be able to meet its financial obligations for the current and subsequent two years. However, if things remain the unchanged, the district's reserve for economic uncertainty will drop below 15%, per board policy, of Newcastle Elementary and Charter School's expenses in 2023-24.

The district continues to use the ending fund balance to cover operational expenditures which is not sustainable. Administration is examining the budget and corresponding programs in greater detail with the purpose to maintain minimum economic uncertainty reserve levels and have the necessary cash to ensure that the Newcastle Elementary School District remains fiscally solvent.

In your service,

Raenel Toste
Chief Business Official
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NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2021-2022 First Interim Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid	1,582,745	2,286,347					3,869,092
Property Taxes & Misc. Local	172,424	164,267					336,691
Total General Purpose	1,755,169	2,450,614	-	-	-	-	4,205,783
Federal Revenues	281,383	48,548	191,000				520,931
Other State Revenues	382,904	297,792	5,300				685,996
Other Local Revenues <i>Note A)</i>	700,120	600	48,100	500	27,700	600	777,620
TOTAL - REVENUES	3,119,576	2,797,554	244,400	500	27,700	600	6,190,330
EXPENDITURES							
Certificated Salaries	1,507,033	1,092,818					2,599,851
Classified Salaries	841,101	233,674	69,190				1,143,965
Employee Benefits (All)	949,265	562,875	25,088				1,537,228
Books & Supplies	294,185	65,699	82,220	49,100		-	491,204
Other Operating Expenses (Services)	429,332	614,615	5,900	14,500	55,000	-	1,119,347
Capital Outlay	-	-	-	-		-	-
Other Outgo	136,147	118,862		-	-	-	255,009
Direct Support/Indirect Costs	-	-					-
TOTAL - EXPENDITURES	4,157,063	2,688,543	182,398	63,600	55,000	-	7,146,604
EXCESS (DEFICIENCY)	(1,037,487)	109,011	62,002	(63,100)	(27,300)	600	(956,274)
OTHER SOURCES/USES							
Transfers In	45,550		-	50,000		-	95,550
Transfers (Out)	(50,000)	(45,550)				-	(95,550)
Net Other Sources (Uses) <i>Note A)</i>	-	-					-
Contributions to Restricted Programs	-	-					-
TOTAL - OTHER SOURCES/USES	(4,450)	(45,550)	-	50,000	-	-	-
FUND BALANCE INCREASE (DECREASE)	(1,041,937)	63,461	62,002	(13,100)	(27,300)	600	(956,274)
FUND BALANCE							
Beginning Fund Balance <i>Note A)</i>	3,393,193	370,802	14,438	251,845	66,520	454,579	4,551,377
Ending Balance, June 30	2,351,256	434,263	76,440	238,745	39,220	455,179	3,595,103

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2021-2022 First Interim Budget

Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	Newcastle Elementary			Newcastle Charter			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid and EPA	1,582,745		1,582,745	2,286,347	-	2,286,347	3,869,092
Basic Aid Supplement Funding	-		-	-	-	-	-
Property Taxes & Misc. Local	106,501	65,923	172,424	164,267	-	164,267	336,691
Total General Purpose	1,689,246	65,923	1,755,169	2,450,614	-	2,450,614	4,205,783
Federal Revenues	-	281,383	281,383	-	48,548	48,548	329,931
Other State Revenues	39,743	343,161	382,904	57,070	240,722	297,792	680,696
Other Local Revenues	322,521	377,599	700,120	600	-	600	700,720
TOTAL - REVENUES	2,051,510	1,068,066	3,119,576	2,508,284	289,270	2,797,554	5,917,130
EXPENDITURES							
Certificated Salaries	1,074,807	432,226	1,507,033	1,073,813	19,005	1,092,818	2,599,851
Classified Salaries	555,450	285,651	841,101	219,224	14,450	233,674	1,074,775
Employee Benefits (All)	546,332	402,933	949,265	433,960	128,915	562,875	1,512,140
Books & Supplies	186,716	107,469	294,185	29,497	36,202	65,699	359,884
Other Operating Expenses (Services)	68,340	360,992	429,332	565,600	49,015	614,615	1,043,947
Capital Outlay	-	-	-	-	-	-	-
Other Outgo*	79,236	56,911	136,147	118,862	-	118,862	255,009
TOTAL - EXPENDITURES	2,510,881	1,646,182	4,157,063	2,440,956	247,587	2,688,543	6,845,606
EXCESS (DEFICIENCY)	(459,371)	(578,116)	(1,037,487)	67,328	41,683	109,011	(928,476)
OTHER SOURCES/USES							
Transfers In	45,550		45,550			-	45,550
Transfers (Out)	(50,000)		(50,000)	(45,550)		(45,550)	(95,550)
Net Other Sources (Uses)			-			-	-
Contributions (to Restricted Programs)	(599,073)	599,073	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(603,523)	599,073	(4,450)	(45,550)	-	(45,550)	(50,000)
FUND BALANCE INCREASE (DECREASE)	(1,062,894)	20,957	(1,041,937)	21,778	41,683	63,461	(978,476)
FUND BALANCE							
Beginning Fund Balance	3,220,673	172,520	3,393,193	275,805	94,997	370,802	3,763,995
Ending Balance, June 30	2,157,779	193,477	2,351,256	297,583	136,680	434,263	2,785,519

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2021-2022 First Interim Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2021-22 Projected Budget -423.99			2022-23 Projected Budget -436.49			2023-24 Projected Budget -454.68		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	4,139,860	65,923	4,205,783	4,103,687	67,241	4,170,928	4,401,140	68,586	4,469,726
Federal Revenue	0	329,931	329,931	0	114,800	114,800	0	114,800	114,800
State Revenue (B)	96,813	583,883	680,696	78,848	362,792	441,640	83,167	365,166	448,333
Local Revenue	323,121	377,599	700,720	324,734	316,530	641,264	242,710	325,769	568,479
Total Revenues	4,559,794	1,357,336	5,917,130	4,507,269	861,363	5,368,632	4,727,017	874,321	5,601,338
EXPENDITURES									
Certificated Salaries (C)	2,148,620	451,231	2,599,851	2,185,147	439,574	2,624,721	2,225,572	447,706	2,673,278
Classified Salaries (D)	774,674	300,101	1,074,775	792,491	284,810	1,077,301	813,096	277,389	1,090,485
Benefits (E)	980,292	531,848	1,512,140	1,050,896	471,539	1,522,435	1,168,546	472,920	1,641,466
Books and Supplies	216,213	143,671	359,884	91,213	140,469	231,682	91,213	120,469	211,682
Other Services & Oper. Exp	633,940	410,007	1,043,947	610,783	247,864	858,647	559,206	246,451	805,657
Capital Outlay (F)	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	198,098	56,911	255,009	198,098	56,911	255,009	198,098	57,911	256,009
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	4,951,837	1,893,769	6,845,606	4,928,628	1,641,167	6,569,795	5,055,731	1,622,846	6,678,577
Excess / (Deficiency)	(392,043)	(536,433)	(928,476)	(421,359)	(779,804)	(1,201,163)	(328,714)	(748,525)	(1,077,239)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (G)	(95,550)	0	(95,550)	(95,550)	0	(95,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(599,073)	599,073	0	(593,794)	593,794	0	(604,378)	604,378	0
Total Financing Sources/Uses	(649,073)	599,073	(50,000)	(643,794)	593,794	(50,000)	(604,378)	604,378	0
Net Increase (Decrease)	(1,041,116)	62,640	(978,476)	(1,065,153)	(186,010)	(1,251,163)	(933,092)	(144,147)	(1,077,239)
FUND BALANCE, RESERVES									
Beginning Balance	3,496,478	267,517	3,763,995	2,455,362	330,157	2,785,519	1,390,209	144,147	1,534,356
Ending Balance	2,455,362	330,157	2,785,519	1,390,209	144,147	1,534,356	457,117	0	457,117
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	330,157	330,157	0	144,147	144,147	0	0	0
Committed	661,092	0	661,092	355,719	0	355,719	0	0	0
Assigned (J)	1,299,145	0	1,299,145	227,795	0	227,795	0	0	0
Unassigned - REU (K)	494,425	0	494,425	805,995	0	805,995	456,417	0	456,417
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,455,362	330,157	2,785,519	1,390,209	144,147	1,534,356	457,117	0	457,117

Notes:

Please see individual school MYP for explanations.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2021-2022 First Interim Budget

Newcastle Elementary Multi-Year Projection

Description	2021-22 1st Interim Budget -177.66			2022-23 Projected Budget-172.12			2023-24 Projected Budget-178.23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	1,689,246	65,923	1,755,169	1,669,703	67,241	1,736,944	1,771,904	68,586	1,840,490
Federal Revenue	0	281,383	281,383	0	114,800	114,800	0	114,800	114,800
State Revenue (B)	39,743	343,161	382,904	31,092	227,884	258,976	33,077	229,473	262,550
Local Revenue	322,521	377,599	700,120	324,104	316,530	640,634	242,060	325,769	567,829
Total Revenues	2,051,510	1,068,066	3,119,576	2,024,899	726,455	2,751,354	2,047,041	738,628	2,785,669
EXPENDITURES									
Certificated Salaries (C)	1,074,807	432,226	1,507,033	1,093,079	439,574	1,532,653	943,301	447,706	1,391,007
Classified Salaries (D)	555,450	285,651	841,101	568,225	270,360	838,585	582,999	209,389	792,388
Benefits (E)	546,332	402,933	949,265	504,011	348,705	852,716	571,174	331,041	902,215
Books and Supplies (F)	186,716	107,469	294,185	61,716	81,469	143,185	61,716	120,469	182,185
Other Services & Oper. Exp (G)	68,340	360,992	429,332	68,340	224,707	293,047	68,340	246,451	314,791
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	79,236	56,911	136,147	79,236	56,911	136,147	79,236	57,911	137,147
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other-	0	0	0	0	0	0	0	0	0
Total Expenditures	2,510,881	1,646,182	4,157,063	2,374,607	1,421,726	3,796,333	2,306,766	1,412,967	3,719,733
Excess / (Deficiency)	(459,371)	(578,116)	(1,037,487)	(349,708)	(695,271)	(1,044,979)	(259,725)	(674,339)	(934,064)
OTHER SOURCES/USES									
Transfers In (H)	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (H)	(50,000)	0	(50,000)	(50,000)	0	(50,000)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(599,073)	599,073	0	(593,794)	593,794	0	(582,339)	582,339	0
Total Financing Sources/Uses	(603,523)	599,073	(4,450)	(598,244)	593,794	(4,450)	(536,789)	582,339	45,550
Net Increase (Decrease)	(1,062,894)	20,957	(1,041,937)	(947,952)	(101,477)	(1,049,429)	(796,514)	(92,000)	(888,514)
FUND BALANCE, RESERVES									
Beginning Balance	3,220,673	172,520	3,393,193	2,157,779	193,477	2,351,256	1,209,827	92,000	1,301,827
Ending Balance	2,157,779	193,477	2,351,256	1,209,827	92,000	1,301,827	413,313	0	413,313
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted		193,477	193,477		92,000	92,000		0	0
Committed (I)	661,092		661,092	355,719		355,719			0
Assigned	1,288,134		1,288,134	47,413		47,413			0
Unassigned - REU	207,853		207,853	805,995		805,995	412,613		412,613
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,157,779	193,477	2,351,256	1,209,827	92,000	1,301,827	413,313	0	413,313

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

21-22	5.07%
22-23	2.48%
23-24	3.11%

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2021-22 to 2023-24	\$163	\$65	\$33

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$132,363

(C) Certificated salary assumptions are as follows:

2022-23 - 1.70% Step and Column
2023-24 - 1.85% Step and Column

** 22-23 and 23-24 Restricted Certificated Salaries were reduced by extra time paid with the Extended Learning Opportunity Grant

(D) Classified salary assumptions are as follows:

2022-23 - 2.3% Step and Column
2023-24 - 2.6% Step and Column

** 22-23 and 23-24 Restricted Classified Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant

(E) Benefits were adjusted accordingly due to the changes in C and D above.

Employer Retirement Contribution Rates are as follows

2021-2022	STRS 16.92%	PERS 22.91%
2022-2023	STRS 19.10%	PERS 26.10%
2022-2023	STRS 19.10%	PERS 27.10%

(F) Books and supplies have been reduced in 2022-23 and 2023-24 by the Extended Learning Opportunity Grant expenditures. The 2021-22 books and supplies includes \$125,000 that has been budgeted for the Science Text Book Adoption which will come from the committed funds.

(G) Services and other operating expenses have been reduced by items paid for with the Extended Learning Opportunity Grant. The 2021-22 budgeted services include \$92,000 in additional legal expenses which will come from the committed funds for anticipated litigation.

(H) The transfer in of funds is from NCS for facility expenses per the MOU and the transfer out goes to the deferred maintenance fund. This fund allows NESD to maintain the buildings and grounds.

(I) Committed Funds include \$375,000 for anticipated legal expenses, 89,000 for textbooks and 197,092 for OPEB Expenses

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2021-2022 First Interim Budget

Newcastle Charter Multi-Year Projection

Description	2021-22 1st Interim Budget -246.33			2022-23 Projected Budget - 264.37			2023-24 Projected Budget -276.45		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,450,614	0	2,450,614	2,433,984	0	2,433,984	2,629,236	0	2,629,236
Federal Revenue	0	48,548	48,548	0	0	0	0	0	0
State Revenue (B)	57,070	240,722	297,792	47,756	134,908	182,664	50,090	135,693	185,783
Local Revenue	600	0	600	630	0	630	650	0	650
Total Revenues	2,508,284	289,270	2,797,554	2,482,370	134,908	2,617,278	2,679,976	135,693	2,815,669
EXPENDITURES									
Certificated Salaries (C)	1,073,813	19,005	1,092,818	1,092,068	0	1,092,068	1,282,271	0	1,282,271
Classified Salaries (D)	219,224	14,450	233,674	224,266	14,450	238,716	230,097	68,000	298,097
Benefits (E)	433,960	128,915	562,875	546,885	122,834	669,719	597,372	141,879	739,251
Books and Supplies	29,497	36,202	65,699	29,497	59,000	88,497	29,497	0	29,497
Other Services & Oper. Exp (F)	565,600	49,015	614,615	542,443	23,157	565,600	490,866	0	490,866
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	118,862	0	118,862	118,862	0	118,862	118,862	0	118,862
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,440,956	247,587	2,688,543	2,554,021	219,441	2,773,462	2,748,965	209,879	2,958,844
Excess / (Deficiency)	67,328	41,683	109,011	(71,651)	(84,533)	(156,184)	(68,989)	(74,186)	(143,175)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	(22,039)	22,039	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(67,589)	22,039	(45,550)
Net Increase (Decrease)	21,778	41,683	63,461	(117,201)	(84,533)	(201,734)	(136,578)	(52,147)	(188,725)
FUND BALANCE, RESERVES									
Beginning Balance	275,805	94,997	370,802	297,583	136,680	434,263	180,382	52,147	232,529
Ending Balance	297,583	136,680	434,263	180,382	52,147	232,529	43,804	0	43,804
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	136,680	136,680	0	52,147	52,147	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	11,011	0	11,011	180,382	0	180,382	0	0	0
Unassigned - REU	286,572	0	286,572	0	0	0	43,804	0	43,804
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	297,583	136,680	434,263	180,382	52,147	232,529	43,804	0	43,804

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

21-22	5.07%
22-23	2.48%
23-24	3.11%

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2021-22 to 2023-24	\$163	\$65	\$18

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$132,363

(C) Certificated salary assumptions are as follows:

- 2022-23 - 1.70% Step and Column
- 2023-24 - 1.85% Step and Column

** 22-23 and 23-24 Restricted Certificated Salaries were reduced by extra time paid with the Extended Learning Opportunity Grant

(D) Classified salary assumptions are as follows:

- 2022-23 - 2.3% Step and Column
- 2023-24 - 2.5% Step and Column

** 22-23 and 23-24 Restricted Classified Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant

(E) Benefits were adjusted accordingly due to the changes in C and D above.

**NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2021-2022 First Interim Budget**

Newcastle Elementary/Charter Report Comparison

Description	2021-22 Budget - ADA 455.78			1st Interim Budget - ADA 423.99			Variance (31.79)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	4,181,858	72,694	4,254,552	4,139,860	65,923	4,205,783	(41,998)	(6,771)	(48,769)
Federal Revenue	0	233,398	233,398	0	329,931	329,931	0	96,533	96,533
State Revenue	78,294	198,068	276,362	96,813	583,883	680,696	18,519	385,815	404,334
Local Revenue	319,239	379,330	698,569	323,121	377,599	700,720	3,882	(1,731)	2,151
Total Revenues	4,579,391	883,490	5,462,881	4,559,794	1,357,336	5,917,130	(19,597)	473,846	454,249
EXPENDITURES									
Certificated Salaries	2,188,702	451,081	2,639,783	2,148,620	451,231	2,599,851	(40,082)	150	(39,932)
Classified Salaries	736,025	251,221	987,246	774,674	300,101	1,074,775	38,649	48,880	87,529
Benefits	979,752	489,505	1,469,257	980,292	531,848	1,512,140	540	42,343	42,883
Books and Supplies	229,550	86,512	316,062	216,213	143,671	359,884	(13,337)	57,159	43,822
Other Services & Oper. Expenses	590,965	312,478	903,443	633,940	410,007	1,043,947	42,975	97,529	140,504
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	198,098	56,911	255,009	198,098	56,911	255,009	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	4,923,092	1,647,708	6,570,800	4,951,837	1,893,769	6,845,606	28,745	246,061	274,806
Excess / (Deficiency)	(343,701)	(764,218)	(1,107,919)	(392,043)	(536,433)	(928,476)	(48,342)	227,785	179,443
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0
Transfers Out	(95,550)	0	(95,550)	(95,550)	0	(95,550)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(384,167)	384,167	0	(599,073)	599,073	0	(214,906)	214,906	0
Total Financing Sources/Uses	(434,167)	384,167	(50,000)	(649,073)	599,073	(50,000)	(214,906)	214,906	0
Net Increase (Decrease)	(777,868)	(380,051)	(1,157,919)	(1,041,116)	62,640	(978,476)	(263,248)	442,691	179,443
FUND BALANCE, RESERVES									
Beginning Balance	3,282,185	569,039	3,851,224	3,496,478	267,517	3,763,995	214,293	(301,522)	(87,229)
Ending Balance	2,504,317	188,988	2,693,305	2,455,362	330,157	2,785,519	(48,955)	141,169	92,214
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	188,988	188,988	0	330,157	330,157	0	141,169	141,169
Committed	651,592	0	651,592	661,092	0	661,092	9,500	0	9,500
Assigned	1,659,808	0	1,659,808	1,299,145	0	1,299,145	(360,663)	0	(360,663)
Unassigned - REU	192,217	0	192,217	494,425	0	494,425	302,208	0	302,208
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,504,317	188,988	2,693,305	2,455,362	330,157	2,785,519	(48,955)	141,169	92,214

See notes on individual statements.

Reserve for Economic Uncertainty (REU) is 15% of NES and NCS Expenses

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2021-2022 First Interim Budget

Newcastle Elementary Report Comparison

Description	2021-22 Budget - ADA 177.66			1st Interim Budget - ADA 177.66			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	1,694,480	72,694	1,767,174	1,689,246	65,923	1,755,169	(5,234)	(6,771)	(12,005) A
Federal Revenue	0	113,664	113,664	0	281,383	281,383	0	167,719	167,719 B
State Revenue	32,475	198,068	230,543	39,743	343,161	382,904	7,268	145,093	152,361 B
Local Revenue	317,739	379,330	697,069	322,521	377,599	700,120	4,782	(1,731)	3,051
Total Revenues	2,044,694	763,756	2,808,450	2,051,510	1,068,066	3,119,576	6,816	304,310	311,126
EXPENDITURES									
Certificated Salaries	1,080,778	432,076	1,512,854	1,074,807	432,226	1,507,033	(5,971)	150	(5,821)
Classified Salaries	515,899	224,581	740,480	555,450	285,651	841,101	39,551	61,070	100,621 C
Benefits	552,640	359,101	911,741	546,332	402,933	949,265	(6,308)	43,832	37,524
Books and Supplies	185,450	53,885	239,335	186,716	107,469	294,185	1,266	53,584	54,850 D
Other Services & Oper. Expenses	10,405	239,565	249,970	68,340	360,992	429,332	57,935	121,427	179,362 E
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	79,236	56,911	136,147	79,236	56,911	136,147	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Unidentified Budget Cuts	0	0	0	0	0	0	0	0	0
Total Expenditures	2,424,408	1,366,119	3,790,527	2,510,881	1,646,182	4,157,063	86,473	280,063	366,536
Excess / (Deficiency)	(379,714)	(602,363)	(982,077)	(459,371)	(578,116)	(1,037,487)	(79,657)	24,247	(55,410)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0
Transfers Out	(50,000)	0	(50,000)	(50,000)	0	(50,000)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(384,167)	384,167	0	(599,073)	599,073	0	(214,906)	214,906	0
Total Financing Sources/Uses	(388,617)	384,167	(4,450)	(603,523)	599,073	(4,450)	(214,906)	214,906	0
Net Increase (Decrease)	(768,331)	(218,196)	(986,527)	(1,062,894)	20,957	(1,041,937)	(294,563)	239,153	(55,410)
FUND BALANCE, RESERVES									
Beginning Balance	3,007,288	399,856	3,407,144	3,220,673	172,520	3,393,193	213,385	(227,336)	(13,951)
Ending Balance	2,238,957	181,660	2,420,617	2,157,779	193,477	2,351,256	(81,178)	11,817	(69,361)
Nonspendable (Revolving Cash)	700		700	700		700	0	0	0
Restricted	0	181,660	181,660	0	193,477	193,477	0	11,817	11,817
Committed	651,592		651,592	661,092	0	661,092	9,500	0	9,500
Assigned	1,394,448		1,394,448	1,288,134	0	1,288,134	(106,314)	0	(106,314)
Unassigned - REU	192,217		192,217	207,853	0	207,853	15,636	0	15,636
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	2,238,957	181,660	2,420,617	2,157,779	193,477	2,351,256	(81,178)	11,817	(69,361)

Notes:

A- The reduction in general purpose revenue is primarily due to a reduction in the unduplicated pupil percentage (UPP) which reduces the supplemental funding in the Local Control Funding Formula (LCFF).

B - The changes to Federal revenue is primarily due to one time funding that was moved from the place holder in Other State revenue at budget time to the correct Federal resources at first interim. Other State revenue was also increased by the Educator Effectiveness Grant and the Expanded Learning Opportunities Program which is different than the Expanded Learning Opportunities Grant.

C - The increase to classified salaries is primarily due understating the Occupational Therapist's salary and the District Staff Secretary positions.

D -Books and supplies expenses were increased for items associated with one time revenue sources not included in the original budget. These include safety supplies for the classrooms, COVID Testing supplies, outside benches, enrichment programs and Spanish curriculum, for two years.

E - Services and other operating expenses have increase primarily due to special education one time expenditures using committed ending fund balance. There were also one time expenses using funds that were received in prior year for example the playstruce expenses using the PTC donation funds.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2021-2022 First Interim Budget

Newcastle Charter Report Comparison

Description	2021-22 Budget - ADA 278.12			1st Interim Budget - ADA 246.33			Variance (31.79)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,487,378	0	2,487,378	2,450,614	0	2,450,614	(36,764)	0	(36,764)
Federal Revenue	0	119,734	119,734	0	48,548	48,548	0	(71,186)	(71,186) A
State Revenue	45,819	0	45,819	57,070	240,722	297,792	11,251	240,722	251,973 A
Local Revenue	1,500	0	1,500	600	0	600	(900)	0	(900) A
Total Revenues	2,534,697	119,734	2,654,431	2,508,284	289,270	2,797,554	(26,413)	169,536	143,123
EXPENDITURES									
Certificated Salaries	1,107,924	19,005	1,126,929	1,073,813	19,005	1,092,818	(34,111)	0	(34,111) B
Classified Salaries	220,126	26,640	246,766	219,224	14,450	233,674	(902)	(12,190)	(13,092) C
Benefits	427,112	130,404	557,516	433,960	128,915	562,875	6,848	(1,489)	5,359
Books and Supplies	44,100	32,627	76,727	29,497	36,202	65,699	(14,603)	3,575	(11,028) D
Other Services & Oper. Expenses	580,560	72,913	653,473	565,600	49,015	614,615	(14,960)	(23,898)	(38,858) E
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	118,862	0	118,862	118,862	0	118,862	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	2,498,684	281,589	2,780,273	2,440,956	247,587	2,688,543	(57,728)	(34,002)	(91,730)
Excess / (Deficiency)	36,013	(161,855)	(125,842)	67,328	41,683	109,011	31,315	203,538	234,853
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Increase (Decrease)	(9,537)	(161,855)	(171,392)	21,778	41,683	63,461	31,315	203,538	234,853
FUND BALANCE, RESERVES									
Beginning Balance	274,897	169,183	444,080	275,805	94,997	370,802	908	(74,186)	(73,278)
Ending Balance	265,360	7,328	272,688	297,583	136,680	434,263	32,223	129,352	161,575
Nonspendable (Revolving Cash)			0			0	0	0	0
Restricted		7,328	7,328		136,680	136,680	0	129,352	129,352
Committed			0	0	0	0	0	0	0
Assigned	265,360		265,360	11,011	0	11,011	(254,349)	0	(254,349)
Unassigned - REU	0		0	286,572	0	286,572	286,572	0	286,572
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	265,360	7,328	272,688	297,583	136,680	434,263	32,223	129,352	161,575

Notes:

A - The changes to Federal revenue is primarily due to one time funding that was moved from the place holder in Other State revenue at budget time to the correct Federal resources at first interim. Other State revenue was also increased by the Educator Effectiveness Grant and the Expanded Learning Opportunities Program which is different than the Expanded Learning Opportunities Grant.

B - The decrease to Certificated Salaries is due to the budgeted vacancies compared to the actual hires.

C - The decrease to classified salaries in the Newcastle Charter School is due to a reduction in temporary intervention aide time that was budget using the Expanded Learning Opportunities Grant that have not been filled.

D - Books and supplies expenses were increased for items associated with one time revenue sources not included in the original budget. These include safety supplies for the classrooms, COVID Testing supplies, outside benches, enrichment programs and Spanish curriculum, for two years.

E - Services and other operating expenses have increase primarily due to special education one time expenditures using committed ending fund balance. There were also one time expenses using funds that were received in prior year for example the playstruce expenses using the PTC donation funds.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund	G	G	G	G
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Charter Schools Special Revenue Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	177.66		
	Charter School		0.00	
	Total ADA	177.66	177.66	0.0%
1st Subsequent Year (2022-23)	District Regular	179.13		
	Charter School			
	Total ADA	179.13	179.13	0.0%
2nd Subsequent Year (2023-24)	District Regular	171.64		
	Charter School		178.23	
	Total ADA	171.64	178.23	3.8%

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The enrollment projections at budget was understated and revised at first interim.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	182	179		
Charter School				
Total Enrollment	182	179	-1.6%	Met
1st Subsequent Year (2022-23)				
District Regular	185	179		
Charter School				
Total Enrollment	185	179	-3.2%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	187	185		
Charter School				
Total Enrollment	187	185	-1.1%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The enrollment projections were adjusted to reflect the actual enrollment in the 2021-22 school year to date

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	173	159	
Charter School			
Total ADA/Enrollment	173	159	108.8%
Second Prior Year (2019-20)			
District Regular	178	187	
Charter School			
Total ADA/Enrollment	178	187	95.2%
First Prior Year (2020-21)			
District Regular	178	180	
Charter School	0		
Total ADA/Enrollment	178	180	98.9%
Historical Average Ratio:			101.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			101.5%

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	178	179		
Charter School	0			
Total ADA/Enrollment	178	179	99.4%	Met
1st Subsequent Year (2022-23)				
District Regular	172	179		
Charter School				
Total ADA/Enrollment	172	179	96.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	178	185		
Charter School				
Total ADA/Enrollment	178	185	96.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	2,846,594.00	2,833,119.00	-0.5%	Met
1st Subsequent Year (2022-23)	2,887,582.00	2,813,576.00	-2.6%	Not Met
2nd Subsequent Year (2023-24)	2,935,425.00	2,915,777.00	-0.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Please note that the above LCFF revenue amounts do not include the \$1,143,873 that is transferred to the charter schools sponsored by NESD. The actual LCFF revenue, that includes in lieu transfers, are as follows - 2021-22 1,689,246 2022-23 1,669,703 23-24 1,771,904. The actual 2021-22 estimated ADA of 172.12, which is lower than the held harmless ADA used for 2020-21 revenue, is being used to calculate 2022-23. This is the reason for the reduction in LCFF revenue. Clear as mud?

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)	2,102,051.58	2,848,843.26	73.8%
Second Prior Year (2019-20)	2,268,545.57	2,658,026.43	85.3%
First Prior Year (2020-21)	1,963,049.46	2,208,648.79	88.9%
Historical Average Ratio:			82.7%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.7% to 87.7%	77.7% to 87.7%	77.7% to 87.7%

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)	2,176,589.00	2,510,881.00	86.7%	Met
1st Subsequent Year (2022-23)	2,165,315.00	2,374,607.00	91.2%	Not Met
2nd Subsequent Year (2023-24)	2,097,474.00	2,306,766.00	90.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The total expenditures are reduced to reflect the removal of one-time expenses tied to the one-time funds that have been received. The ratio of salary and benefits to total expenditures increases as salaries increase, due to step and column, and total expenditures decrease.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	113,664.00	281,383.00	147.6%	Yes
1st Subsequent Year (2022-23)	114,800.00	114,800.00	0.0%	No
2nd Subsequent Year (2023-24)	114,800.00	114,800.00	0.0%	No

Explanation:
(required if Yes)

The State Legislature allocated a portion of the Expanded Opportunities Grant (ELO), which was originally apportioned with only State resources, to Federal resources without enough time to include the change in the original budget. At first interim the funds were allocated into the Federal resources which increased Federal funding. The reduction in Other State revenue was not recognized due to the addition of the Educator Effectiveness grant and the Expanded Opportunities Program funds which were just released and have been included in first interim.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	230,543.00	382,904.00	66.1%	Yes
1st Subsequent Year (2022-23)	234,864.00	258,976.00	10.3%	Yes
2nd Subsequent Year (2023-24)	239,216.00	262,550.00	9.8%	Yes

Explanation:
(required if Yes)

The Other State revenue has increased due to the Expanded Opportunities Program and the Educator Effectiveness Grant being included at first interim. These are new programs that were not a part of the original budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	697,069.00	700,120.00	0.4%	No
1st Subsequent Year (2022-23)	717,757.00	640,634.00	-10.7%	Yes
2nd Subsequent Year (2023-24)	654,073.00	567,829.00	-13.2%	Yes

Explanation:
(required if Yes)

The Other Local Revenue includes billback revenue for Special Education services to several charter schools. The reduction in the 2022-23 revenue is primarily due to a reduction in Special Education services that will no longer be needed at one of the charter schools. In 2023-24 Other Local Revenue is reduced by an anticipated reduction in charter oversight fees.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	239,335.00	294,185.00	22.9%	Yes
1st Subsequent Year (2022-23)	98,635.00	143,185.00	45.2%	Yes
2nd Subsequent Year (2023-24)	98,635.00	182,185.00	84.7%	Yes

Explanation:
(required if Yes)

Books and supplies expenses were increased for items associated with one time revenue sources not included in the original budget. These include safety supplies for the classrooms, COVID Testing supplies, outside benches, and enrichment programs. In addition Spanish curriculum, for two years, was purchased.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	249,970.00	429,332.00	71.8%	Yes
1st Subsequent Year (2022-23)	222,670.00	293,047.00	31.6%	Yes
2nd Subsequent Year (2023-24)	222,670.00	314,791.00	41.4%	Yes

Explanation:
(required if Yes)

Services and other operating expenses have increased primarily due to special education one-time expenditures using the committed funds that reside in the ending fund balance. There were also one-time expenses using funds that were received in prior years for example, the play structure expenses using PTC funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	1,041,276.00	1,364,407.00	31.0%	Not Met
1st Subsequent Year (2022-23)	1,067,421.00	1,014,410.00	-5.0%	Met
2nd Subsequent Year (2023-24)	1,008,089.00	945,179.00	-6.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	489,305.00	723,517.00	47.9%	Not Met
1st Subsequent Year (2022-23)	321,305.00	436,232.00	35.8%	Not Met
2nd Subsequent Year (2023-24)	321,305.00	496,976.00	54.7%	Not Met

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

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

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

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

The State Legislature allocated a portion of the Expanded Opportunities Grant (ELO), which was originally apportioned with only State resources, to Federal resources without enough time to include the change in the original budget. At first interim the funds were allocated into the Federal resources which increased Federal funding. The reduction in Other State revenue was not recognized due to the addition of the Educator Effectiveness grant and the Expanded Opportunities Program funds which were just released and have been included in first interim.

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

The Other State revenue has increased due to the Expanded Opportunities Program and the Educator Effectiveness Grant being included at first interim. These are new programs that were not a part of the original budget.

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

The Other Local Revenue includes billback revenue for Special Education services to several charter schools. The reduction in the 2022-23 revenue is primarily due to a reduction in Special Education services that will no longer be needed at one of the charter schools. In 2023-24 Other Local Revenue is reduced by an anticipated reduction in charter oversight fees.

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

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

Books and supplies expenses were increased for items associated with one time revenue sources not included in the original budget. These include safety supplies for the classrooms, COVID Testing supplies, outside benches, and enrichment programs. In addition Spanish curriculum, for two years, was purchased.

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

Services and other operating expenses have increased primarily due to special education one-time expenditures using the committed funds that reside in the ending fund balance. There were also one-time expenses using funds that were received in prior years for example, the play structure expenses using PTC funding.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		103,301.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	5.0%	21.0%	11.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	7.0%	3.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(1,062,894.00)	2,560,881.00	41.5%	Not Met
1st Subsequent Year (2022-23)	(947,952.00)	2,424,607.00	39.1%	Not Met
2nd Subsequent Year (2023-24)	(796,514.00)	2,306,766.00	34.5%	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)

Approximately 400,000 of the deficit is using Expanded Learning Opportunity funds, received in 2020-21, and committed funds that reside in the ending fund balance. The structurally deficit for NESD is about 600,000. The district is working on a long term plan to address the deficit.

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)	2,351,256.00	Met
1st Subsequent Year (2022-23)	1,301,827.00	Met
2nd Subsequent Year (2023-24)	413,313.00	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)	1,673,145.00	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.)	178	172	178
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

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)	4,207,063.00	3,846,333.00	3,719,733.00
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)	4,207,063.00	3,846,333.00	3,719,733.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	210,353.15	192,316.65	185,986.65
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)	210,353.15	192,316.65	185,986.65

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)	210,354.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	805,995.00	412,613.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	210,354.00	805,995.00	412,613.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	20.95%	11.09%
District's Reserve Standard (Section 10B, Line 7):	210,353.15	192,316.65	185,986.65
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(384,167.00)	(599,073.00)	55.9%	214,906.00	Not Met
1st Subsequent Year (2022-23)	(369,660.00)	(593,794.00)	60.6%	224,134.00	Not Met
2nd Subsequent Year (2023-24)	(382,999.00)	(582,339.00)	52.0%	199,340.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	45,550.00	45,550.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	45,550.00	45,550.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	45,550.00	45,550.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	50,000.00	50,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	50,000.00	50,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	50,000.00	0.00	-100.0%	(50,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Restricted expenses were increased at first interim which required a larger unrestricted contribution. These expenses include Behavior Intervention Specialist and other Special Education services.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The transfer of 50,000 will only be done if the 15% reserve is available.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	12	Fund 01 NES and 09 NCS	Fund 01 NES and 09 NCS	988,235
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01 NES and 09 NCS	Fund 01 NES and 09 NCS	19,517

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

Placer County Treasurer	27	Fund 01 NES and 09 NCS	Fund 01 NES and 09 NCS	2,729,120
TOTAL:				3,736,872

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	99,533	101,531	103,608	105,766
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Placer County Treasurer	148,471	148,471	148,471	148,471
Total Annual Payments:	248,004	250,002	252,079	254,237
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments to long term debt are per the amortization schedule and the Capital one lease payment increases slightly each year.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	194,750.00	147,250.00
b. OPEB plan(s) fiduciary net position (if applicable)	197,092.00	197,092.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	(2,342.00)	(49,842.00)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	23,750.00	14,250.00
1st Subsequent Year (2022-23)	19,000.00	9,500.00
2nd Subsequent Year (2023-24)	19,000.00	9,500.00
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)	23,750.00	12,445.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		

4. Comments:

The payment of the district Health and Welfare cap only applies a small amount of employees. The liability has been calculated and committed in the ending fund balance of the general fund. The OPEB Fiduciary net position amount in 2b reflects the balance committed for this purpose.

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

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

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

No

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

n/a

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

n/a

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

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	23.9	24.9	24.9	24.9

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

20,610

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
197,770	197,770	197,770
Hard Cap 9,500 Per 1.0 FTE	Hard Cap 9,500 Per 1.0 FTE	Hard Cap 9,500 Per 1.0 FTE
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
23,865	24,247	24,635
1.6%	1.6%	1.6%

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	13.3	13.8	13.8	13.5

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

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

Negotiations Settled Since Budget Adoption

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

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

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
69,918	69,918	69,918
Hard Cap 9,500 Per 1.0 FTE	Hard Cap 9,500 Per 1.0 FTE	Hard Cap 9,500 Per 1.0 FTE
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
9,418	9,606	9,793
2.0%	2.0%	2.0%

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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	11.0	9.8	9.8	9.8

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	69,983	69,983	69,983
3. Percent of H&W cost paid by employer	Hard Cap 9,500 Per 1.0 FTE	Hard Cap 9,500 Per 1.0 FTE	Hard Cap 9,500 Per 1.0 FTE
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	25,458	26,044	26,643
3. Percent change in step and column over prior year	2.3%	2.3%	2.3%

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Description	Resource Codes	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	1,694,480.00	1,694,480.00	163,900.56	1,689,246.00	(5,234.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,475.00	32,475.00	0.00	39,743.00	7,268.00	22.4%
4) Other Local Revenue		8600-8799	317,739.00	317,739.00	11,033.20	322,521.00	4,782.00	1.5%
5) TOTAL, REVENUES			2,044,694.00	2,044,694.00	174,933.76	2,051,510.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,080,778.00	1,080,778.00	332,849.26	1,074,807.00	5,971.00	0.6%
2) Classified Salaries		2000-2999	515,899.00	515,899.00	185,437.97	555,450.00	(39,551.00)	-7.7%
3) Employee Benefits		3000-3999	552,640.00	552,640.00	167,553.21	546,332.00	6,308.00	1.1%
4) Books and Supplies		4000-4999	185,450.00	185,450.00	81,407.70	186,716.00	(1,266.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	10,405.00	10,405.00	131,626.99	68,340.00	(57,935.00)	-556.8%
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	79,236.00	79,236.00	9,851.80	79,236.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,424,408.00	2,424,408.00	908,726.93	2,510,881.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(379,714.00)	(379,714.00)	(733,793.17)	(459,371.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	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	(384,167.00)	(384,167.00)	0.00	(599,073.00)	(214,906.00)	55.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(388,617.00)	(388,617.00)	0.00	(603,523.00)		

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)			(768,331.00)	(768,331.00)	(733,793.17)	(1,062,894.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,007,288.00	3,007,288.00		3,220,673.00	213,385.00	7.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,007,288.00	3,007,288.00		3,220,673.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,007,288.00	3,007,288.00		3,220,673.00		
2) Ending Balance, June 30 (E + F1e)			2,238,957.00	2,238,957.00		2,157,779.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	700.00		700.00		
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	697,092.00	697,092.00		661,092.00		
Commitments	0000	9760		697,092.00				
Textbook Adoption - Current	0000	9760				89,000.00		
Litigation	0000	9760				375,000.00		
Retiree Benefits - OPEB	0000	9760				197,092.00		
d) Assigned								
Other Assignments		9780	1,352,339.00	1,351,639.00		1,285,633.00		
Library Fund	0000	9780	5,888.00					
Textbooks - Future	0000	9780	25,000.00					
STEM Donations	0000	9780	325.00					
Music Donations	0000	9780	8,317.00					
Chromebook Insurance	0000	9780	4,134.00					
PTC Donations	0000	9780	65,000.00					
Classroom Technology - Future	0000	9780	30,000.00					
Additional 10% Reserve for NES & NC	0000	9780	793,403.00					
Field Trips	0000	9780	17,167.00					
Reserve Towards Future Deficits	0000	9780	403,105.00					
Textbook Adoption - Future	0000	9780		25,000.00				
Library Funds	0000	9780		5,888.00				
STEM Donations	0000	9780		325.00				
Music Donations	0000	9780		8,317.00				
Chromebook Insurance	0000	9780		4,134.00				
Enrichment Fund	0000	9780		5,498.00				
PTC Funds	0000	9780		65,000.00				
Field Trip	0000	9780		17,167.00				
Classroom Technology - Future	0000	9780		30,000.00				
Reserve Toward Future Deficits	0000	9780		396,907.00				
Additional 10% Reserve for NES/NCS	0000	9780		793,403.00				
Wellness Fund	0000	9780				35.00		
Library Fund	0000	9780				5,888.00		
STEM Donations	0000	9780				325.00		
Music Donations	0000	9780				8,196.00		

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)
Chromebook Insurance	0000	9780				4,405.00		
PTC Donation	0000	9780				46,000.00		
Field Trips	0000	9780				23,069.00		
Enrichment Fund	0000	9780				5,498.00		
Additional 10% REU for NES/NCS	0000	9780				754,810.00		
Reserve Towards Future Deficits	0000	9780				375,787.00		
Future Classroom Chromebooks	0000	9780				30,000.00		
Future Textbook Adoption	0000	9780				25,000.00		
Certificated Salaries and Benefits	1100	9780				4,958.00		
Certificated Salaries and Benefits	1400	9780				1,662.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	189,526.00	189,526.00		210,354.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,258,291.00	1,258,291.00	331,082.00	954,515.00	(303,776.00)	-24.1%
Education Protection Account State Aid - Current Year		8012	337,929.00	337,929.00	104,588.00	628,230.00	290,301.00	85.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,073.00	7,073.00	0.00	7,073.00	0.00	0.0%
Timber Yield Tax		8022	496.00	496.00	0.00	496.00	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	1,087,628.00	1,087,628.00	11.85	1,087,628.00	0.00	0.0%
Unsecured Roll Taxes		8042	23,727.00	23,727.00	21,319.99	23,727.00	0.00	0.0%
Prior Years' Taxes		8043	457.00	457.00	5.01	457.00	0.00	0.0%
Supplemental Taxes		8044	130,993.00	130,993.00	4,300.17	130,993.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,846,594.00	2,846,594.00	461,307.02	2,833,119.00	(13,475.00)	-0.5%
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	(1,152,114.00)	(1,152,114.00)	(297,406.46)	(1,143,873.00)	8,241.00	-0.7%
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			1,694,480.00	1,694,480.00	163,900.56	1,689,246.00	(5,234.00)	-0.3%
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	5,826.00	5,826.00	0.00	5,826.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	26,649.00	26,649.00	0.00	33,917.00	7,268.00	27.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			32,475.00	32,475.00	0.00	39,743.00	7,268.00	22.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	113,715.00	113,715.00	0.00	113,715.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	1,239.20	3,500.00	(6,500.00)	-65.0%
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	194,024.00	194,024.00	0.00	195,442.00	1,418.00	0.7%
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	0.00	0.00	9,794.00	9,864.00	9,864.00	New
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			317,739.00	317,739.00	11,033.20	322,521.00	4,782.00	1.5%
TOTAL, REVENUES			5,024,694.00	2,044,694.00	174,933.76	2,051,510.00	6,816.00	0.3%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	823,784.00	823,784.00	218,295.48	786,451.00	37,333.00	4.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	256,994.00	256,994.00	86,901.28	260,703.00	(3,709.00)	-1.4%
Other Certificated Salaries		1900	0.00	0.00	27,652.50	27,653.00	(27,653.00)	New
TOTAL, CERTIFICATED SALARIES			1,080,778.00	1,080,778.00	332,849.26	1,074,807.00	5,971.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	77,300.00	77,300.00	19,743.93	75,176.00	2,124.00	2.7%
Classified Support Salaries		2200	73,870.00	73,870.00	25,809.17	83,500.00	(9,630.00)	-13.0%
Classified Supervisors' and Administrators' Salaries		2300	155,131.00	155,131.00	51,710.28	155,131.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	189,978.00	189,978.00	82,856.31	222,143.00	(32,165.00)	-16.9%
Other Classified Salaries		2900	19,620.00	19,620.00	5,318.28	19,500.00	120.00	0.6%
TOTAL, CLASSIFIED SALARIES			515,899.00	515,899.00	185,437.97	555,450.00	(39,551.00)	-7.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	185,204.00	185,204.00	51,380.78	172,685.00	12,519.00	6.8%
PERS		3201-3202	121,285.00	121,285.00	41,048.94	124,194.00	(2,909.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	52,878.00	52,878.00	18,136.50	54,930.00	(2,052.00)	-3.9%
Health and Welfare Benefits		3401-3402	124,195.00	124,195.00	42,782.84	142,942.00	(18,747.00)	-15.1%
Unemployment Insurance		3501-3502	19,013.00	19,013.00	2,501.00	11,397.00	7,616.00	40.1%
Workers' Compensation		3601-3602	17,135.00	17,135.00	5,545.23	17,174.00	(39.00)	-0.2%
OPEB, Allocated		3701-3702	23,750.00	23,750.00	2,983.68	12,445.00	11,305.00	47.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,180.00	9,180.00	3,174.24	10,565.00	(1,385.00)	-15.1%
TOTAL, EMPLOYEE BENEFITS			552,640.00	552,640.00	167,553.21	546,332.00	6,308.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	97,500.00	97,500.00	29,659.76	125,000.00	(27,500.00)	-28.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	53,550.00	53,550.00	25,353.45	36,816.00	16,734.00	31.2%
Noncapitalized Equipment		4400	34,400.00	34,400.00	26,394.49	24,900.00	9,500.00	27.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			185,450.00	185,450.00	81,407.70	186,716.00	(1,266.00)	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,700.00	6,700.00	3,973.43	7,210.00	(510.00)	-7.6%
Dues and Memberships		5300	11,450.00	11,450.00	13,087.40	11,450.00	0.00	0.0%
Insurance		5400-5450	35,555.00	35,555.00	6,632.60	35,555.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,500.00	90,500.00	31,989.33	90,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,450.00	17,450.00	6,281.31	17,450.00	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	(367,000.00)	(367,000.00)	0.00	(325,000.00)	(42,000.00)	11.4%
Professional/Consulting Services and Operating Expenditures		5800	213,650.00	213,650.00	67,792.93	229,075.00	(15,425.00)	-7.2%
Communications		5900	2,100.00	2,100.00	1,869.99	2,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,405.00	10,405.00	131,626.99	68,340.00	(57,935.00)	-556.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	36,064.00	36,064.00	2,923.40	36,064.00	0.00	0.0%
Other Debt Service - Principal		7439	43,172.00	43,172.00	6,928.40	43,172.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,236.00	79,236.00	9,851.80	79,236.00	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			2,424,408.00	2,424,408.00	908,726.93	2,510,881.00	(86,473.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	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	(384,167.00)	(384,167.00)	0.00	(599,073.00)	(214,906.00)	55.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(384,167.00)	(384,167.00)	0.00	(599,073.00)	(214,906.00)	55.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(388,617.00)	(388,617.00)	0.00	(603,523.00)	(214,906.00)	55.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	72,694.00	72,694.00	0.00	65,923.00	(6,771.00)	-9.3%
2) Federal Revenue		8100-8299	113,664.00	113,664.00	103,751.00	281,383.00	167,719.00	147.6%
3) Other State Revenue		8300-8599	198,068.00	198,068.00	30,535.00	343,161.00	145,093.00	73.3%
4) Other Local Revenue		8600-8799	379,330.00	379,330.00	50,636.00	377,599.00	(1,731.00)	-0.5%
5) TOTAL, REVENUES			763,756.00	763,756.00	184,922.00	1,068,066.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	432,076.00	432,076.00	128,708.23	432,226.00	(150.00)	0.0%
2) Classified Salaries		2000-2999	224,581.00	224,581.00	74,002.89	285,651.00	(61,070.00)	-27.2%
3) Employee Benefits		3000-3999	359,101.00	359,101.00	68,402.94	402,933.00	(43,832.00)	-12.2%
4) Books and Supplies		4000-4999	53,885.00	53,885.00	21,667.35	107,469.00	(53,584.00)	-99.4%
5) Services and Other Operating Expenditures		5000-5999	239,565.00	239,565.00	40,217.64	360,992.00	(121,427.00)	-50.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	56,911.00	56,911.00	27,153.01	56,911.00	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			1,366,119.00	1,366,119.00	360,152.06	1,646,182.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(602,363.00)	(602,363.00)	(175,230.06)	(578,116.00)		
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	384,167.00	384,167.00	0.00	599,073.00	214,906.00	55.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			384,167.00	384,167.00	0.00	599,073.00		

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)			(218,196.00)	(218,196.00)	(175,230.06)	20,957.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	399,856.00	399,856.00		172,520.00	(227,336.00)	-56.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,856.00	399,856.00		172,520.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399,856.00	399,856.00		172,520.00		
2) Ending Balance, June 30 (E + F1e)			181,660.00	181,660.00		193,477.00		
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	181,660.00	181,660.00		193,477.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	72,694.00	72,694.00	0.00	65,923.00	(6,771.00)	-9.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			72,694.00	72,694.00	0.00	65,923.00	(6,771.00)	-9.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	75,602.00	75,602.00	0.00	68,074.00	(7,528.00)	-10.0%
Special Education Discretionary Grants		8182	9,800.00	9,800.00	0.00	9,800.00	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	23,500.00	23,500.00	4,396.00	23,636.00	136.00	0.6%
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	4,762.00	4,762.00	0.00	4,762.00	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	0.00	0.00	99,353.00	99,353.00	99,353.00	New
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	0.00	2.00	75,758.00	75,758.00	New
TOTAL, FEDERAL REVENUE			113,664.00	113,664.00	103,751.00	281,383.00	167,719.00	147.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	8,705.00	8,705.00	0.00	16,475.00	7,770.00	89.3%
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	189,363.00	189,363.00	30,535.00	326,686.00	137,323.00	72.5%
TOTAL, OTHER STATE REVENUE			198,068.00	198,068.00	30,535.00	343,161.00	145,093.00	73.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	197,200.00	197,200.00	0.00	187,800.00	(9,400.00)	-4.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	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	182,130.00	182,130.00	50,636.00	189,799.00	7,669.00	4.2%
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			379,330.00	379,330.00	50,636.00	377,599.00	(1,731.00)	-0.5%
TOTAL, REVENUES			763,756.00	763,756.00	184,922.00	1,068,066.00	304,310.00	39.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	187,947.00	187,947.00	53,275.82	188,097.00	(150.00)	-0.1%
Certificated Pupil Support Salaries		1200	98,075.00	98,075.00	26,747.73	98,075.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	146,054.00	146,054.00	48,684.68	146,054.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			432,076.00	432,076.00	128,708.23	432,226.00	(150.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	132,269.00	132,269.00	41,938.28	171,807.00	(39,538.00)	-29.9%
Classified Support Salaries		2200	92,312.00	92,312.00	31,576.15	111,356.00	(19,044.00)	-20.6%
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	28.46	2,028.00	(2,028.00)	New
Other Classified Salaries		2900	0.00	0.00	460.00	460.00	(460.00)	New
TOTAL, CLASSIFIED SALARIES			224,581.00	224,581.00	74,002.89	285,651.00	(61,070.00)	-27.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	205,014.00	205,014.00	21,642.06	227,328.00	(22,314.00)	-10.9%
PERS		3201-3202	50,156.00	50,156.00	15,459.85	63,876.00	(13,720.00)	-27.4%
OASDI/Medicare/Alternative		3301-3302	22,850.00	22,850.00	7,237.43	27,517.00	(4,667.00)	-20.4%
Health and Welfare Benefits		3401-3402	64,317.00	64,317.00	20,485.75	69,899.00	(5,582.00)	-8.7%
Unemployment Insurance		3501-3502	7,853.00	7,853.00	968.98	4,867.00	2,986.00	38.0%
Workers' Compensation		3601-3602	7,058.00	7,058.00	2,141.57	7,615.00	(557.00)	-7.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,853.00	1,853.00	467.30	1,831.00	22.00	1.2%
TOTAL, EMPLOYEE BENEFITS			359,101.00	359,101.00	68,402.94	402,933.00	(43,832.00)	-12.2%
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	48,285.00	48,285.00	18,993.74	53,639.00	(5,354.00)	-11.1%
Noncapitalized Equipment		4400	5,600.00	5,600.00	2,673.61	53,830.00	(48,230.00)	-861.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,885.00	53,885.00	21,667.35	107,469.00	(53,584.00)	-99.4%
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	17,103.00	17,103.00	35.28	15,145.00	1,958.00	11.4%
Dues and Memberships		5300	1,124.00	1,124.00	1,330.23	1,331.00	(207.00)	-18.4%
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	850.00	850.00	275.37	850.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220,488.00	220,488.00	38,576.76	343,666.00	(123,178.00)	-55.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			239,565.00	239,565.00	40,217.64	360,992.00	(121,427.00)	-50.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	1,197.52	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	5,000.00	5,000.00	0.00	5,000.00	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	19,784.00	19,784.00	10,017.27	19,784.00	0.00	0.0%
Other Debt Service - Principal		7439	32,127.00	32,127.00	15,938.22	32,127.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			56,911.00	56,911.00	27,153.01	56,911.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,366,119.00	1,366,119.00	360,152.06	1,646,182.00	(280,063.00)	-20.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	384,167.00	384,167.00	0.00	599,073.00	214,906.00	55.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			384,167.00	384,167.00	0.00	599,073.00	214,906.00	55.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			384,167.00	384,167.00	0.00	599,073.00	(214,906.00)	55.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,767,174.00	1,767,174.00	163,900.56	1,755,169.00	(12,005.00)	-0.7%
2) Federal Revenue		8100-8299	113,664.00	113,664.00	103,751.00	281,383.00	167,719.00	147.6%
3) Other State Revenue		8300-8599	230,543.00	230,543.00	30,535.00	382,904.00	152,361.00	66.1%
4) Other Local Revenue		8600-8799	697,069.00	697,069.00	61,669.20	700,120.00	3,051.00	0.4%
5) TOTAL, REVENUES			2,808,450.00	2,808,450.00	359,855.76	3,119,576.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,512,854.00	1,512,854.00	461,557.49	1,507,033.00	5,821.00	0.4%
2) Classified Salaries		2000-2999	740,480.00	740,480.00	259,440.86	841,101.00	(100,621.00)	-13.6%
3) Employee Benefits		3000-3999	911,741.00	911,741.00	235,956.15	949,265.00	(37,524.00)	-4.1%
4) Books and Supplies		4000-4999	239,335.00	239,335.00	103,075.05	294,185.00	(54,850.00)	-22.9%
5) Services and Other Operating Expenditures		5000-5999	249,970.00	249,970.00	171,844.63	429,332.00	(179,362.00)	-71.8%
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	136,147.00	136,147.00	37,004.81	136,147.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,790,527.00	3,790,527.00	1,268,878.99	4,157,063.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(982,077.00)	(982,077.00)	(909,023.23)	(1,037,487.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	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			(4,450.00)	(4,450.00)	0.00	(4,450.00)		

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)			(986,527.00)	(986,527.00)	(909,023.23)	(1,041,937.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,407,144.00	3,407,144.00		3,393,193.00	(13,951.00)	-0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,407,144.00	3,407,144.00		3,393,193.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,407,144.00	3,407,144.00		3,393,193.00		
2) Ending Balance, June 30 (E + F1e)			2,420,617.00	2,420,617.00		2,351,256.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	700.00		700.00		
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	181,660.00	181,660.00		193,477.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	697,092.00	697,092.00		661,092.00		
Commitments	0000	9760		697,092.00				
Textbook Adoption - Current	0000	9760				89,000.00		
Litigation	0000	9760				375,000.00		
Retiree Benefits - OPEB	0000	9760				197,092.00		
d) Assigned								
Other Assignments		9780	1,352,339.00	1,351,639.00		1,285,633.00		
Library Fund	0000	9780	5,888.00					
Textbooks - Future	0000	9780	25,000.00					
STEM Donations	0000	9780	325.00					
Music Donations	0000	9780	8,317.00					
Chromebook Insurance	0000	9780	4,134.00					
PTC Donations	0000	9780	65,000.00					
Classroom Technology - Future	0000	9780	30,000.00					
Additional 10% Reserve for NES & NC	0000	9780	793,403.00					
Field Trips	0000	9780	17,167.00					
Reserve Towards Future Deficits	0000	9780	403,105.00					
Textbook Adoption - Future	0000	9780		25,000.00				
Library Funds	0000	9780		5,888.00				
STEM Donations	0000	9780		325.00				
Music Donations	0000	9780		8,317.00				
Chromebook Insurance	0000	9780		4,134.00				
Enrichment Fund	0000	9780		5,498.00				
PTC Funds	0000	9780		65,000.00				
Field Trip	0000	9780		17,167.00				
Classroom Technology - Future	0000	9780		30,000.00				
Reserve Toward Future Deficits	0000	9780		396,907.00				
Additional 10% Reserve for NES/NCS	0000	9780		793,403.00				
Wellness Fund	0000	9780				35.00		
Library Fund	0000	9780				5,888.00		
STEM Donations	0000	9780				325.00		
Music Donations	0000	9780				8,196.00		

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)
Chromebook Insurance	0000	9780				4,405.00		
PTC Donation	0000	9780				46,000.00		
Field Trips	0000	9780				23,069.00		
Enrichment Fund	0000	9780				5,498.00		
Additional 10% REU for NES/NCS	0000	9780				754,810.00		
Reserve Towards Future Deficits	0000	9780				375,787.00		
Future Classroom Chromebooks	0000	9780				30,000.00		
Future Textbook Adoption	0000	9780				25,000.00		
Certificated Salaries and Benefits	1100	9780				4,958.00		
Certificated Salaries and Benefits	1400	9780				1,662.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	189,526.00	189,526.00		210,354.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,258,291.00	1,258,291.00	331,082.00	954,515.00	(303,776.00)	-24.1%
Education Protection Account State Aid - Current Year		8012	337,929.00	337,929.00	104,588.00	628,230.00	290,301.00	85.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,073.00	7,073.00	0.00	7,073.00	0.00	0.0%
Timber Yield Tax		8022	496.00	496.00	0.00	496.00	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	1,087,628.00	1,087,628.00	11.85	1,087,628.00	0.00	0.0%
Unsecured Roll Taxes		8042	23,727.00	23,727.00	21,319.99	23,727.00	0.00	0.0%
Prior Years' Taxes		8043	457.00	457.00	5.01	457.00	0.00	0.0%
Supplemental Taxes		8044	130,993.00	130,993.00	4,300.17	130,993.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,846,594.00	2,846,594.00	461,307.02	2,833,119.00	(13,475.00)	-0.5%
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	(1,152,114.00)	(1,152,114.00)	(297,406.46)	(1,143,873.00)	8,241.00	-0.7%
Property Taxes Transfers		8097	72,694.00	72,694.00	0.00	65,923.00	(6,771.00)	-9.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,767,174.00	1,767,174.00	163,900.56	1,755,169.00	(12,005.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	75,602.00	75,602.00	0.00	68,074.00	(7,528.00)	-10.0%
Special Education Discretionary Grants		8182	9,800.00	9,800.00	0.00	9,800.00	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	23,500.00	23,500.00	4,396.00	23,636.00	136.00	0.6%
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	4,762.00	4,762.00	0.00	4,762.00	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	0.00	0.00	99,353.00	99,353.00	99,353.00	New
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	0.00	2.00	75,758.00	75,758.00	New
TOTAL, FEDERAL REVENUE			113,664.00	113,664.00	103,751.00	281,383.00	167,719.00	147.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,826.00	5,826.00	0.00	5,826.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	35,354.00	35,354.00	0.00	50,392.00	15,038.00	42.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	189,363.00	189,363.00	30,535.00	326,686.00	137,323.00	72.5%
TOTAL, OTHER STATE REVENUE			230,543.00	230,543.00	30,535.00	382,904.00	152,361.00	66.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	113,715.00	113,715.00	0.00	113,715.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	1,239.20	3,500.00	(6,500.00)	-65.0%
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	391,224.00	391,224.00	0.00	383,242.00	(7,982.00)	-2.0%
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	0.00	0.00	9,794.00	9,864.00	9,864.00	New
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	182,130.00	182,130.00	50,636.00	189,799.00	7,669.00	4.2%
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			697,069.00	697,069.00	61,669.20	700,120.00	3,051.00	0.4%
TOTAL, REVENUES			2,808,450.00	2,808,450.00	359,855.76	3,119,576.00	311,126.00	11.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,011,731.00	1,011,731.00	271,571.30	974,548.00	37,183.00	3.7%
Certificated Pupil Support Salaries		1200	98,075.00	98,075.00	26,747.73	98,075.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	403,048.00	403,048.00	135,585.96	406,757.00	(3,709.00)	-0.9%
Other Certificated Salaries		1900	0.00	0.00	27,652.50	27,653.00	(27,653.00)	New
TOTAL, CERTIFICATED SALARIES			1,512,854.00	1,512,854.00	461,557.49	1,507,033.00	5,821.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	209,569.00	209,569.00	61,682.21	246,983.00	(37,414.00)	-17.9%
Classified Support Salaries		2200	166,182.00	166,182.00	57,385.32	194,856.00	(28,674.00)	-17.3%
Classified Supervisors' and Administrators' Salaries		2300	155,131.00	155,131.00	51,710.28	155,131.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	189,978.00	189,978.00	82,884.77	224,171.00	(34,193.00)	-18.0%
Other Classified Salaries		2900	19,620.00	19,620.00	5,778.28	19,960.00	(340.00)	-1.7%
TOTAL, CLASSIFIED SALARIES			740,480.00	740,480.00	259,440.86	841,101.00	(100,621.00)	-13.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	390,218.00	390,218.00	73,022.84	400,013.00	(9,795.00)	-2.5%
PERS		3201-3202	171,441.00	171,441.00	56,508.79	188,070.00	(16,629.00)	-9.7%
OASDI/Medicare/Alternative		3301-3302	75,728.00	75,728.00	25,373.93	82,447.00	(6,719.00)	-8.9%
Health and Welfare Benefits		3401-3402	188,512.00	188,512.00	63,268.59	212,841.00	(24,329.00)	-12.9%
Unemployment Insurance		3501-3502	26,866.00	26,866.00	3,469.98	16,264.00	10,602.00	39.5%
Workers' Compensation		3601-3602	24,193.00	24,193.00	7,686.80	24,789.00	(596.00)	-2.5%
OPEB, Allocated		3701-3702	23,750.00	23,750.00	2,983.68	12,445.00	11,305.00	47.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,033.00	11,033.00	3,641.54	12,396.00	(1,363.00)	-12.4%
TOTAL, EMPLOYEE BENEFITS			911,741.00	911,741.00	235,956.15	949,265.00	(37,524.00)	-4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	97,500.00	97,500.00	29,659.76	125,000.00	(27,500.00)	-28.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	101,835.00	101,835.00	44,347.19	90,455.00	11,380.00	11.2%
Noncapitalized Equipment		4400	40,000.00	40,000.00	29,068.10	78,730.00	(38,730.00)	-96.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			239,335.00	239,335.00	103,075.05	294,185.00	(54,850.00)	-22.9%
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	23,803.00	23,803.00	4,008.71	22,355.00	1,448.00	6.1%
Dues and Memberships		5300	12,574.00	12,574.00	14,417.63	12,781.00	(207.00)	-1.6%
Insurance		5400-5450	35,555.00	35,555.00	6,632.60	35,555.00	0.00	0.0%
Operations and Housekeeping Services		5500	90,500.00	90,500.00	31,989.33	90,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,300.00	18,300.00	6,556.68	18,300.00	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	(367,000.00)	(367,000.00)	0.00	(325,000.00)	(42,000.00)	11.4%
Professional/Consulting Services and Operating Expenditures		5800	434,138.00	434,138.00	106,369.69	572,741.00	(138,603.00)	-31.9%
Communications		5900	2,100.00	2,100.00	1,869.99	2,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			249,970.00	249,970.00	171,844.63	429,332.00	(179,362.00)	-71.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	1,197.52	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	5,000.00	5,000.00	0.00	5,000.00	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	55,848.00	55,848.00	12,940.67	55,848.00	0.00	0.0%
Other Debt Service - Principal		7439	75,299.00	75,299.00	22,866.62	75,299.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			136,147.00	136,147.00	37,004.81	136,147.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,790,527.00	3,790,527.00	1,268,878.99	4,157,063.00	(366,536.00)	-9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,450.00)	(4,450.00)	0.00	(4,450.00)	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	50,000.00
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	136.00
3210	Elementary and Secondary School Emergen	2.00
3217	Expanded Learning Opportunities (ELO) Gra	2,015.00
3218	Expanded Learning Opportunities (ELO) Gra	900.00
3327	Special Ed: IDEA Mental Health Allocation P	1,201.00
4035	ESSA: Title II, Part A, Supporting Effective Ir	22.00
4126	ESSA: Title V, Part B, Rural & Low Income S	55,853.00
6266		53,032.00
6300	Lottery: Instructional Materials	9,176.00
7311	Classified School Employee Professional De	639.00
7425	Expanded Learning Opportunities (ELO) Gra	20,501.00
Total, Restricted Balance		<u>193,477.00</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	2,487,378.00	2,487,378.00	658,370.00	2,450,614.00	(36,764.00)	-1.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	48,548.00	48,548.00	New
3) Other State Revenue		8300-8599	165,553.00	165,553.00	0.00	297,792.00	132,239.00	79.9%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	154.07	600.00	(900.00)	-60.0%
5) TOTAL, REVENUES			2,654,431.00	2,654,431.00	658,524.07	2,797,554.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,126,929.00	1,126,929.00	337,557.87	1,092,818.00	34,111.00	3.0%
2) Classified Salaries		2000-2999	246,766.00	246,766.00	69,069.07	233,674.00	13,092.00	5.3%
3) Employee Benefits		3000-3999	557,516.00	557,516.00	133,351.07	562,875.00	(5,359.00)	-1.0%
4) Books and Supplies		4000-4999	76,727.00	76,727.00	59,205.05	65,699.00	11,028.00	14.4%
5) Services and Other Operating Expenditures		5000-5999	653,473.00	653,473.00	98,231.79	614,615.00	38,858.00	5.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	118,862.00	118,862.00	14,777.68	118,862.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,780,273.00	2,780,273.00	712,192.53	2,688,543.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,842.00)	(125,842.00)	(53,668.46)	109,011.00		
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	45,550.00	45,550.00	0.00	45,550.00	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			(45,550.00)	(45,550.00)	0.00	(45,550.00)		

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)			(171,392.00)	(171,392.00)	(53,668.46)	63,461.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	444,080.00	444,080.00		370,802.00	(73,278.00)	-16.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			444,080.00	444,080.00		370,802.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			444,080.00	444,080.00		370,802.00		
2) Ending Balance, June 30 (E + F1e)			272,688.00	272,688.00		434,263.00		
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			7,328.00	7,328.00		136,680.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			265,360.00	265,360.00		297,583.00		
Reserve for Economic Uncertainties	0000	9780	265,360.00					
Reserve for Economic Uncertainty	0000	9780		265,360.00				
Reserve For Economic Uncertainties	0000	9780				285,664.00		
Certificated Salaries and Benefits	1100	9780				7,689.00		
Certificated Salaries and Benefits	1400	9780				4,230.00		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,795,148.00	1,795,148.00	449,708.00	1,146,922.00	(648,226.00)	-36.1%
Education Protection Account State Aid - Current Year		8012	544,228.00	544,228.00	165,953.00	896,104.00	351,876.00	64.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	243,321.00	243,321.00	New
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	148,002.00	148,002.00	42,709.00	164,267.00	16,265.00	11.0%
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			2,487,378.00	2,487,378.00	658,370.00	2,450,614.00	(36,764.00)	-1.5%
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	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	48,548.00	48,548.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	48,548.00	48,548.00	New
OTHER STATE REVENUE								
Other State Apportionments								
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	4,716.00	4,716.00	0.00	4,716.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	54,530.00	54,530.00	0.00	77,759.00	23,229.00	42.6%
After School Education and Safety (ASES)	6010	8590	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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	106,307.00	106,307.00	0.00	215,317.00	109,010.00	102.5%
TOTAL, OTHER STATE REVENUE			165,553.00	165,553.00	0.00	297,792.00	132,239.00	79.9%
OTHER LOCAL REVENUE								
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	1,500.00	1,500.00	154.07	600.00	(900.00)	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
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%
All Other Fees and Contracts		8689	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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	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			1,500.00	1,500.00	154.07	600.00	(900.00)	-60.0%
TOTAL, REVENUES			2,654,431.00	2,654,431.00	658,524.07	2,797,554.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	941,182.00	941,182.00	273,345.71	900,181.00	41,001.00	4.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	185,747.00	185,747.00	64,212.16	192,637.00	(6,890.00)	-3.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,126,929.00	1,126,929.00	337,557.87	1,092,818.00	34,111.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	39,493.00	39,493.00	3,342.20	26,697.00	12,796.00	32.4%
Classified Support Salaries		2200	88,560.00	88,560.00	28,315.28	87,921.00	639.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	82,374.00	82,374.00	27,458.16	82,374.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,339.00	36,339.00	9,953.43	36,682.00	(343.00)	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			246,766.00	246,766.00	69,069.07	233,674.00	13,092.00	5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	295,053.00	295,053.00	56,921.47	302,197.00	(7,144.00)	-2.4%
PERS		3201-3202	56,041.00	56,041.00	15,676.81	53,533.00	2,508.00	4.5%
OASDI/Medicare/Alternative		3301-3302	34,074.00	34,074.00	9,784.40	33,674.00	400.00	1.2%
Health and Welfare Benefits		3401-3402	133,490.00	133,490.00	42,044.11	140,782.00	(7,292.00)	-5.5%
Unemployment Insurance		3501-3502	16,493.00	16,493.00	1,971.38	9,386.00	7,107.00	43.1%
Workers' Compensation		3601-3602	14,857.00	14,857.00	4,367.50	14,418.00	439.00	3.0%
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	7,508.00	7,508.00	2,585.40	8,885.00	(1,377.00)	-18.3%
TOTAL, EMPLOYEE BENEFITS			557,516.00	557,516.00	133,351.07	562,875.00	(5,359.00)	-1.0%
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	54,227.00	54,227.00	34,342.90	64,399.00	(10,172.00)	-18.8%
Noncapitalized Equipment		4400	22,500.00	22,500.00	24,862.15	1,300.00	21,200.00	94.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			76,727.00	76,727.00	59,205.05	65,699.00	11,028.00	14.4%
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	23,413.00	23,413.00	0.00	22,573.00	840.00	3.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	43,600.00	43,600.00	9,948.90	43,600.00	0.00	0.0%
Operations and Housekeeping Services		5500	78,350.00	78,350.00	22,863.45	78,350.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,700.00	18,700.00	6,731.15	18,700.00	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	367,000.00	367,000.00	0.00	325,000.00	42,000.00	11.4%
Professional/Consulting Services and Operating Expenditures		5800	122,410.00	122,410.00	58,688.29	126,392.00	(3,982.00)	-3.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			653,473.00	653,473.00	98,231.79	614,615.00	38,858.00	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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	54,105.00	54,105.00	4,385.08	54,105.00	0.00	0.0%
Other Debt Service - Principal		7439	64,757.00	64,757.00	10,392.60	64,757.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			118,862.00	118,862.00	14,777.68	118,862.00	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			2,780,273.00	2,780,273.00	712,192.53	2,688,543.00		

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								
Other Authorized Interfund Transfers Out		7619	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,550.00	45,550.00	0.00	45,550.00	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)			(45,550.00)	(45,550.00)	0.00	(45,550.00)		

Resource	Description	2021/22 Projected Year Totals
2600	Expanded Learning Opportunities Program	50,000.00
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III St	15,533.00
6266		40,537.00
6300	Lottery: Instructional Materials	13,634.00
7425	Expanded Learning Opportunities (ELO) Grant	16,976.00
Total, Restricted Balance		<u>136,680.00</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	91,000.00	91,000.00	0.00	191,000.00	100,000.00	109.9%
3) Other State Revenue		8300-8599	5,300.00	5,300.00	0.00	5,300.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,200.00	23,200.00	888.09	48,100.00	24,900.00	107.3%
5) TOTAL, REVENUES			119,500.00	119,500.00	888.09	244,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,481.00	57,481.00	17,121.73	69,190.00	(11,709.00)	-20.4%
3) Employee Benefits		3000-3999	21,275.00	21,275.00	5,545.05	25,088.00	(3,813.00)	-17.9%
4) Books and Supplies		4000-4999	39,650.00	39,650.00	24,195.19	82,220.00	(42,570.00)	-107.4%
5) Services and Other Operating Expenditures		5000-5999	5,800.00	5,800.00	3,411.02	5,900.00	(100.00)	-1.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			124,206.00	124,206.00	50,272.99	182,398.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,706.00)	(4,706.00)	(49,384.90)	62,002.00		
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)			(4,706.00)	(4,706.00)	(49,384.90)	62,002.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,522.00	19,522.00		14,438.00	(5,084.00)	-26.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,522.00	19,522.00		14,438.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,522.00	19,522.00		14,438.00		
2) Ending Balance, June 30 (E + F1e)			14,816.00	14,816.00		76,440.00		
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	14,766.00	14,766.00		76,440.00		
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	50.00	50.00		0.00		
Restricted	0000	9780	50.00					
Restricted	0000	9780		50.00				
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	91,000.00	91,000.00	0.00	191,000.00	100,000.00	109.9%
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			91,000.00	91,000.00	0.00	191,000.00	100,000.00	109.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,300.00	5,300.00	0.00	5,300.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,300.00	5,300.00	0.00	5,300.00	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	23,000.00	23,000.00	886.60	48,000.00	25,000.00	108.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	1.49	100.00	(100.00)	-50.0%
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			23,200.00	23,200.00	888.09	48,100.00	24,900.00	107.3%
TOTAL, REVENUES			119,500.00	119,500.00	888.09	244,400.00		

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	17,353.00	17,353.00	6,177.73	29,062.00	(11,709.00)	-67.5%
Classified Supervisors' and Administrators' Salaries		2300	40,128.00	40,128.00	10,944.00	40,128.00	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			57,481.00	57,481.00	17,121.73	69,190.00	(11,709.00)	-20.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,865.00	11,865.00	2,959.38	14,889.00	(3,024.00)	-25.5%
OASDI/Medicare/Alternative		3301-3302	4,398.00	4,398.00	1,309.82	5,293.00	(895.00)	-20.4%
Health and Welfare Benefits		3401-3402	3,600.00	3,600.00	981.81	3,600.00	0.00	0.0%
Unemployment Insurance		3501-3502	707.00	707.00	85.62	471.00	236.00	33.4%
Workers' Compensation		3601-3602	638.00	638.00	190.06	768.00	(130.00)	-20.4%
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	67.00	67.00	18.36	67.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,275.00	21,275.00	5,545.05	25,088.00	(3,813.00)	-17.9%
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	4,150.00	4,150.00	3,298.77	12,220.00	(8,070.00)	-194.5%
Noncapitalized Equipment		4400	500.00	500.00	0.00	0.00	500.00	100.0%
Food		4700	35,000.00	35,000.00	20,896.42	70,000.00	(35,000.00)	-100.0%
TOTAL, BOOKS AND SUPPLIES			39,650.00	39,650.00	24,195.19	82,220.00	(42,570.00)	-107.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,800.00	5,800.00	3,411.02	5,900.00	(100.00)	-1.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,800.00	5,800.00	3,411.02	5,900.00	(100.00)	-1.7%
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			124,206.00	124,206.00	50,272.99	182,398.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	76,440.00
Total, Restricted Balance		<u>76,440.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	1,400.00	133.30	500.00	(900.00)	-64.3%
5) TOTAL, REVENUES			1,400.00	1,400.00	133.30	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,300.00	45,300.00	22,258.14	49,100.00	(3,800.00)	-8.4%
6) Capital Outlay		6000-6999	14,442.00	14,442.00	0.00	14,500.00	(58.00)	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,742.00	59,742.00	22,258.14	63,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,342.00)	(58,342.00)	(22,124.84)	(63,100.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.00	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,342.00)	(8,342.00)	(22,124.84)	(13,100.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	254,594.00	254,594.00		251,845.00	(2,749.00)	-1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			254,594.00	254,594.00		251,845.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			254,594.00	254,594.00		251,845.00		
2) Ending Balance, June 30 (E + F1e)			246,252.00	246,252.00		238,745.00		
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	246,252.00	0.00		238,745.00		
Future Deferred Maintenance	0000	9780	246,252.00					
Future Deferred Maintenance	0000	9780						
Future Deferred Maintenance	0000	9780				238,745.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	246,252.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	133.30	500.00	(900.00)	-64.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,400.00	133.30	500.00	(900.00)	-64.3%
TOTAL, REVENUES			1,400.00	1,400.00	133.30	500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,300.00	45,300.00	22,258.14	49,100.00	(3,800.00)	-8.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,300.00	45,300.00	22,258.14	49,100.00	(3,800.00)	-8.4%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,442.00	14,442.00	0.00	14,500.00	(58.00)	-0.4%
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			14,442.00	14,442.00	0.00	14,500.00	(58.00)	-0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			59,742.00	59,742.00	22,258.14	63,600.00		

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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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)			50,000.00	50,000.00	0.00	50,000.00		

Resource	Description	2021/22 Projected Year Totals
	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	200.00	200.00	27,510.53	27,700.00	27,500.00	13750.0%
5) TOTAL, REVENUES			200.00	200.00	27,510.53	27,700.00		
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	55,000.00	(55,000.00)	New
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	55,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200.00	200.00	27,510.53	(27,300.00)		
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)			200.00	200.00	27,510.53	(27,300.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	66,533.00	66,533.00		66,520.00	(13.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,533.00	66,533.00		66,520.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,533.00	66,533.00		66,520.00		
2) Ending Balance, June 30 (E + F1e)			66,733.00	66,733.00		39,220.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	65,944.00	65,944.00		38,420.00		
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	789.00	789.00		800.00		
Restricted	0000	9780	789.00					
Restricted	0000	9780		789.00				
Capital Facilities Projects	0000	9780				800.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	200.00	200.00	41.13	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees								
		8681	0.00	0.00	27,469.40	27,500.00	27,500.00	New
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			200.00	200.00	27,510.53	27,700.00	27,500.00	13750.0%
TOTAL, REVENUES			200.00	200.00	27,510.53	27,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	55,000.00	(55,000.00)	New
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	55,000.00	(55,000.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	55,000.00		

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 Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	38,420.00
Total, Restricted Balance		<u>38,420.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	244.87	600.00	(900.00)	-60.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	244.87	600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,500.00	244.87	600.00		
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)			1,500.00	1,500.00	244.87	600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	454,380.00	454,380.00		454,579.00	199.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			454,380.00	454,380.00		454,579.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			454,380.00	454,380.00		454,579.00		
2) Ending Balance, June 30 (E + F1e)			455,880.00	455,880.00		455,179.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	455,880.00	455,880.00		455,179.00		
Capital Outlay Projects	0000	9780	455,880.00					
Capital Outlay Projects	0000	9780		455,880.00				
Capital Outlay Projects	0000	9780				455,179.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	244.87	600.00	(900.00)	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	244.87	600.00	(900.00)	-60.0%
TOTAL, REVENUES			1,500.00	1,500.00	244.87	600.00		

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								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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)	177.66	177.66	177.66	177.66	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)	177.66	177.66	177.66	177.66	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	177.66	177.66	177.66	177.66	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	278.12	278.12	246.33	246.33	(31.79)	-11%
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)	278.12	278.12	246.33	246.33	(31.79)	-11%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	278.12	278.12	246.33	246.33	(31.79)	-11%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH			2,583,914.00	2,082,095.00	2,281,333.00	2,320,043.00	2,064,561.00	1,852,003.00	2,375,418.00	2,075,596.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		59,122.00	59,122.00	211,007.00	106,419.00	106,419.00	263,476.00	106,419.00	106,419.00	
	8020-8079		4,381.00		21,257.00		1,320.00	600,000.00			
	8080-8099			(68,632.00)	(137,265.00)	(91,510.00)	(91,510.00)	(91,510.00)	(91,510.00)	(91,510.00)	
	8100-8299				99,355.00	4,396.00	0.00	50,000.00			
	8300-8599					30,535.00	27,500.00	40,906.00			
	8600-8799		10,527.00	9,487.00	23,399.00	18,256.00	20,327.00	16,160.00	16,160.00	16,160.00	
	8910-8929										
	8930-8979										
TOTAL RECEIPTS			74,030.00	(23.00)	217,753.00	68,096.00	64,056.00	879,032.00	31,069.00	31,069.00	
C. DISBURSEMENTS											
	1000-1999		80,381.00	116,744.00	116,885.00	147,547.00	121,015.00	130,000.00	130,000.00	130,000.00	
	2000-2999		39,429.00	74,915.00	71,779.00	73,317.00	73,405.00	72,000.00	72,000.00	72,000.00	
	3000-3999		34,399.00	70,494.00	64,185.00	66,877.00	65,105.00	70,000.00	70,000.00	70,000.00	
	4000-4999		31,071.00	47,557.00	18,560.00	5,887.00	32,927.00	15,000.00	30,000.00	25,000.00	
	5000-5999		36,992.00	47,771.00	34,933.00	52,150.00	35,942.00	25,000.00	35,000.00	35,000.00	
	6000-6599										
	7000-7499			35,807.00		1,198.00		29,694.00		35,807.00	
	7600-7629										
	7630-7699										
TOTAL DISBURSEMENTS			222,272.00	393,288.00	306,342.00	346,976.00	328,394.00	341,694.00	337,000.00	367,807.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199										
	9200-9299		8,872.00	322,626.00	127,260.00	3,708.00	129,879.00	(13,923.00)	56,000.00	150,000.00	
	9310										
	9320										
	9330		(20,453.00)			19,690.00			8,109.00		
	9340										
	9490										
SUBTOTAL			0.00	(11,581.00)	322,626.00	127,260.00	23,398.00	129,879.00	(13,923.00)	64,109.00	150,000.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599		341,996.00	(280,471.00)	(39.00)		78,099.00		58,000.00	8,979.00	
	9610			10,548.00							
	9640										
	9650										
	9690										
SUBTOTAL			0.00	341,996.00	(269,923.00)	(39.00)	0.00	78,099.00	0.00	58,000.00	8,979.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			0.00	(353,577.00)	592,549.00	127,299.00	23,398.00	51,780.00	(13,923.00)	6,109.00	141,021.00
E. NET INCREASE/DECREASE (B - C + D)			(501,819.00)	199,238.00	38,710.00	(255,482.00)	(212,558.00)	523,415.00	(299,822.00)	(195,717.00)	
F. ENDING CASH (A + E)			2,082,095.00	2,281,333.00	2,320,043.00	2,064,561.00	1,852,003.00	2,375,418.00	2,075,596.00	1,879,879.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,879,879.00	1,820,594.00	2,020,401.00	1,724,145.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	219,597.00	62,539.00	62,539.00	219,667.00			1,582,745.00	1,582,745.00
Property Taxes	8020-8079		500,000.00		123,416.00	0.00		1,250,374.00	1,250,374.00
Miscellaneous Funds	8080-8099	(158,541.00)	(107,295.00)	(107,295.00)	(107,295.00)	65,923.00		(1,077,950.00)	(1,077,950.00)
Federal Revenue	8100-8299	50,000.00				77,632.00		281,383.00	281,383.00
Other State Revenue	8300-8599	12,600.00	30,000.00	50,000.00	12,596.00	178,767.00		382,904.00	382,904.00
Other Local Revenue	8600-8799	16,160.00	16,160.00	16,160.00	16,160.00	505,004.00		700,120.00	700,120.00
Interfund Transfers In	8910-8929				45,550.00			45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		139,816.00	501,404.00	21,404.00	310,094.00	827,326.00	0.00	3,165,126.00	3,165,126.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	130,000.00	135,000.00	135,000.00	119,461.00	15,000.00		1,507,033.00	1,507,033.00
Classified Salaries	2000-2999	72,000.00	75,000.00	75,000.00	65,256.00	5,000.00		841,101.00	841,101.00
Employee Benefits	3000-3999	70,000.00	75,000.00	75,000.00	55,009.00	163,196.00		949,265.00	949,265.00
Books and Supplies	4000-4999	24,000.00	24,000.00	24,000.00	16,183.00			294,185.00	294,185.00
Services	5000-5999	35,000.00	35,000.00	35,000.00	21,544.00			429,332.00	429,332.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				33,641.00			136,147.00	136,147.00
Interfund Transfers Out	7600-7629				50,000.00			50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		331,000.00	344,000.00	344,000.00	361,094.00	183,196.00	0.00	4,207,063.00	4,207,063.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	131,899.00	42,403.00	26,340.00		33,981.00		1,019,045.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							7,346.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		131,899.00	42,403.00	26,340.00	0.00	33,981.00	0.00	1,026,391.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							206,564.00	
Due To Other Funds	9610							10,548.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	217,112.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		131,899.00	42,403.00	26,340.00	0.00	33,981.00	0.00	809,279.00	
E. NET INCREASE/DECREASE (B - C + D)		(59,285.00)	199,807.00	(296,256.00)	(51,000.00)	678,111.00	0.00	(232,658.00)	(1,041,937.00)
F. ENDING CASH (A + E)		1,820,594.00	2,020,401.00	1,724,145.00	1,673,145.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,351,256.00	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Raenel Toste Telephone: 916-824-1664
Title: Chief Business Official E-mail: rtoste@newcastle.k12.ca.us

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 421,056.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,753,265.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 8.86%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	405,659.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	130,417.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	59,130.22
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	595,206.22
9. Carry-Forward Adjustment (Part IV, Line F)	37,001.59
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	632,207.81

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,734,195.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	603,581.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	356,802.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	12,541.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	378,543.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	282,475.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	608,253.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	112,398.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	6,088,788.78

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.78%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	10.38%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>595,206.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>24,492.46</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.57%) times Part III, Line B19); zero if negative	<u>37,001.59</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.57%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>37,001.59</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>37,001.59</u>

Approved indirect cost rate: 9.57%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,689,246.00	-1.16%	1,669,703.00	6.12%	1,771,904.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	39,743.00	-21.77%	31,092.00	6.38%	33,077.00
4. Other Local Revenues	8600-8799	322,521.00	0.49%	324,104.00	-25.31%	242,060.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(599,073.00)	-0.88%	(593,794.00)	-1.93%	(582,339.00)
6. Total (Sum lines A1 thru A5c)		1,497,987.00	-1.42%	1,476,655.00	2.28%	1,510,252.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,074,807.00		1,093,079.00
b. Step & Column Adjustment				18,272.00		20,221.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		(169,999.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,074,807.00	1.70%	1,093,079.00	-13.70%	943,301.00
2. Classified Salaries						
a. Base Salaries				555,450.00		568,225.00
b. Step & Column Adjustment				12,775.00		14,774.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	555,450.00	2.30%	568,225.00	2.60%	582,999.00
3. Employee Benefits	3000-3999	546,332.00	-7.75%	504,011.00	13.33%	571,174.00
4. Books and Supplies	4000-4999	186,716.00	-66.95%	61,716.00	0.00%	61,716.00
5. Services and Other Operating Expenditures	5000-5999	68,340.00	0.00%	68,340.00	0.00%	68,340.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,236.00	0.00%	79,236.00	0.00%	79,236.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	-100.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,560,881.00	-5.32%	2,424,607.00	-4.86%	2,306,766.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,062,894.00)		(947,952.00)		(796,514.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,220,673.00		2,157,779.00		1,209,827.00
2. Ending Fund Balance (Sum lines C and D1)		2,157,779.00		1,209,827.00		413,313.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	661,092.00		355,719.00		0.00
d. Assigned	9780	1,285,633.00		47,413.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	210,354.00				
2. Unassigned/Unappropriated	9790	0.00		805,995.00		412,613.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,157,779.00		1,209,827.00		413,313.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	210,354.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		805,995.00		412,613.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		210,354.00		805,995.00		412,613.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<p>Notes:</p> <p>(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs: 21-225.07% 22-232.48% 23-243.11%</p> <p>(B) State revenue includes per ADA amounts of: Unrestr LotteryRest LotteryMan Cost Block Grant 2021-22 to 2023-24\$163 \$65 \$33 Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$132,363</p> <p>(C) Certificated salary assumptions are as follows: 2022-23 - 1.70% Step and Column 2023-24 - 1.85% Step and Column ** 22-23 and 23-24 Restricted Certificated Salaries were reduced by extra time paid with the Extended Learning Opportunity Grant</p> <p>(D) Classified salary assumptions are as follows: 2022-23 - 2.3% Step and Column 2023-24 - 2.6% Step and Column ** 22-23 and 23-24 Restricted Classified Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant. A portion of certificated salaries were allocated to Newcastle Charter School.</p> <p>(E) Benefits were adjusted accordingly due to the changes in C and D above. Employer Retirement Contribution Rates are as follows 2021-2022 STRS 16.92% PERS 22.91% 2022-2023 STRS 19.10% PERS 26.10% 2022-2023 STRS 19.10% PERS 27.10%</p> <p>(F) Books and supplies have been reduced in 2022-23 and 2023-24 by the Extended Learning Opportunity Grant expenditures. The 2021-22 books and supplies includes \$125,000 that has been budgeted for the Science Text Book Adoption which will come from the committed funds.</p> <p>(G) Services and other operating expenses have been reduced by items paid for with the Extended Learning Opportunity Grant. The 2021-22 budgeted services include \$92,000 in additional legal expenses which will come from the committed funds for anticipated litigation.</p> <p>(H) The transfer in of funds is from NCS for facility expenses per the MOU and the transfer out goes to the deferred maintenance fund. This fund allows NESD to maintain the buildings and grounds.</p> <p>(I) Committed Funds include \$375,000 for anticipated legal expenses, 89,0000 for textbooks and 211,342 for OPEB Expenses</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	65,923.00	2.00%	67,241.00	2.00%	68,586.00
2. Federal Revenues	8100-8299	281,383.00	-59.20%	114,800.00	0.00%	114,800.00
3. Other State Revenues	8300-8599	343,161.00	-33.59%	227,884.00	0.70%	229,473.00
4. Other Local Revenues	8600-8799	377,599.00	-16.17%	316,530.00	2.92%	325,769.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	599,073.00	-0.88%	593,794.00	-1.93%	582,339.00
6. Total (Sum lines A1 thru A5c)		1,667,139.00	-20.81%	1,320,249.00	0.05%	1,320,967.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				432,226.00		439,574.00
b. Step & Column Adjustment				7,348.00		8,132.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	432,226.00	1.70%	439,574.00	1.85%	447,706.00
2. Classified Salaries						
a. Base Salaries				285,651.00		270,360.00
b. Step & Column Adjustment				6,570.00		7,029.00
c. Cost-of-Living Adjustment				(21,861.00)		(68,000.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	285,651.00	-5.35%	270,360.00	-22.55%	209,389.00
3. Employee Benefits	3000-3999	402,933.00	-13.46%	348,705.00	-5.07%	331,041.00
4. Books and Supplies	4000-4999	107,469.00	-24.19%	81,469.00	47.87%	120,469.00
5. Services and Other Operating Expenditures	5000-5999	360,992.00	-37.75%	224,707.00	9.68%	246,451.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	56,911.00	0.00%	56,911.00	1.76%	57,911.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,646,182.00	-13.63%	1,421,726.00	-0.62%	1,412,967.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		20,957.00		(101,477.00)		(92,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		172,520.00		193,477.00		92,000.00
2. Ending Fund Balance (Sum lines C and D1)		193,477.00		92,000.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	193,477.00		92,000.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		193,477.00		92,000.00		0.00
(Line D3f must agree with line D2)						

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,755,169.00	-1.04%	1,736,944.00	5.96%	1,840,490.00
2. Federal Revenues	8100-8299	281,383.00	-59.20%	114,800.00	0.00%	114,800.00
3. Other State Revenues	8300-8599	382,904.00	-32.37%	258,976.00	1.38%	262,550.00
4. Other Local Revenues	8600-8799	700,120.00	-8.50%	640,634.00	-11.36%	567,829.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,165,126.00	-11.63%	2,796,904.00	1.23%	2,831,219.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,507,033.00		1,532,653.00
b. Step & Column Adjustment				25,620.00		28,353.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(169,999.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,507,033.00	1.70%	1,532,653.00	-9.24%	1,391,007.00
2. Classified Salaries						
a. Base Salaries				841,101.00		838,585.00
b. Step & Column Adjustment				19,345.00		21,803.00
c. Cost-of-Living Adjustment				(21,861.00)		(68,000.00)
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	841,101.00	-0.30%	838,585.00	-5.51%	792,388.00
3. Employee Benefits	3000-3999	949,265.00	-10.17%	852,716.00	5.80%	902,215.00
4. Books and Supplies	4000-4999	294,185.00	-51.33%	143,185.00	27.24%	182,185.00
5. Services and Other Operating Expenditures	5000-5999	429,332.00	-31.74%	293,047.00	7.42%	314,791.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	136,147.00	0.00%	136,147.00	0.73%	137,147.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,207,063.00	-8.57%	3,846,333.00	-3.29%	3,719,733.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,041,937.00)		(1,049,429.00)		(888,514.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,393,193.00		2,351,256.00		1,301,827.00
2. Ending Fund Balance (Sum lines C and D1)		2,351,256.00		1,301,827.00		413,313.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	193,477.00		92,000.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	661,092.00		355,719.00		0.00
d. Assigned	9780	1,285,633.00		47,413.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	210,354.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		805,995.00		412,613.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,351,256.00		1,301,827.00		413,313.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	210,354.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		805,995.00		412,613.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		210,354.00		805,995.00		412,613.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		20.95%		11.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		177.66		172.12		178.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,207,063.00		3,846,333.00		3,719,733.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		4,207,063.00		3,846,333.00		3,719,733.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		210,353.15		192,316.65		185,986.65
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		210,353.15		192,316.65		185,986.65
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,941,156.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	254,269.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	250,009.00
4. Other Transfers Out	All	9200	7200-7299	5,000.00
5. Interfund Transfers Out	All	9300	7600-7629	95,550.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	478,682.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				829,241.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,857,646.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		423.99
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,815.53
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,296,731.71	11,726.74
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,296,731.71	11,726.74
B. Required effort (Line A.2 times 90%)	4,767,058.54	10,554.07
C. Current year expenditures (Line I.E and Line II.B)	5,857,646.00	13,815.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

First Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(88,070.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	50,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	88,070.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	88,070.00	(88,070.00)	0.00	0.00	95,550.00	95,550.00		

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First Interim
2021-22 Projected Totals
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Great Job!!!

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First Interim
2021-22 Original Budget
Technical Review Checks

Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9740	3212	9740	5,889.00
Explanation: This will be corrected when the Interim budget is posted as the Board Approved Operating Budget.			
01-3213-0-0000-0000-9740	3213	9740	132,594.00
Explanation: This will be corrected when the Interim budget is posted as the Board Approved Operating Budget.			
01-3214-0-0000-0000-9740	3214	9740	33,149.00
Explanation: This will be corrected when the Interim report is posted to the Board Approved Operating Budget.			

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3212-0-0000-0000-9791	3212	9791	8,289.00
01-3213-0-0000-0000-9791	3213	9791	132,594.00
01-3214-0-0000-0000-9791	3214	9791	33,149.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

This one is
just ok....